

**MCCALL-DONNELLY JT. SCHOOL DISTRICT NO. 421  
BOARD OF TRUSTEES  
REGULAR MEETING AGENDA**

**LOCATION:** McCall-Donnelly High School Commons, 401 N Mission, McCall, ID 83638  
**DATE:** September 13, 2021  
**TIME:** 6:00 PM

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Announcement of Changes/ additions to the agenda**
4. **Awards and Recognition**
5. **Consent Agenda**
  - a. Minutes of the August 9, 2021 Regular Meeting 3
  - b. Outline of the August 17, 2021 Annual Board Retreat 6
  - c. Minutes of the August 24, 2021 Special Meeting 7
  - d. Outline of the August 26, 2021 Board Work Session 9
  - e. Minutes of the August 27, 2021 Special Meeting 10
  - f. Monthly Financials
    1. District Financials 13
    2. ASB Financials 23
  - g. New Hires 32
  - h. Resignations 33
6. **Audience and Communication- Due to time constraints, written public comment can only be accepted.** Comments may be submitted to the Clerk of the Board, prior to 11:00a.m. on Monday, September 13, 2021 E-mail Bianca Imel: bimel@mbsd.org  
*Comments received after 11:00 am will not be submitted to the Board prior to the meeting.*
7. **Reports**
  - a. COVID-19 Conditions Update
  - b. Declaration of Candidacy 34
  - c. MDSO 2021-22 Fall Enrollment 35
  - d. Juul -Class Action Lawsuit 36
8. **Action Item-Potential Open Meeting Violation Formal Allegations**
  - a. Complaints 64
    1. August 17th Retreat
    2. Alleged Engagement before August 24th Meeting
    3. August 24th Meeting
    4. August 27th Plan 70
    5. Board of Trustee Response to Attorney Amy Holm 80
  - b. MDSO School Operational Pandemic Plan 21-22
9. **Potential Action Item:**
  - a. Board Finds an Open Law Meeting Violation Occurred
10. **Continued Action Items:**
  - a. Extended Emergency Sick Leave Pay
  - b. Juul - Agreements 82
11. **Board Trustees/Superintendent Comments**
12. **Adjournment**

Note: Because of the need to efficiently conduct its business within the available time, and to deal with situations where unexpected issues arise and/or where the Board needs to address issues not on the Agenda, the Agenda may be modified either before or at the meeting.

Notice of this agenda has been given to the public by posting conspicuously, forty-eight (48) hours prior to the time for convening the meeting at the following public buildings within the District.

Written Public Comments can be viewed on the "EXTRAS" link above the Public Notice

**Audience and Communication- Due to time constraints, written public comment can only be accepted.**

Comments may be submitted to the Clerk of the Board, prior to 11:00a.m. on Monday, September 13, 2021 E-mail Bianca Imel: bimel@mbsd.org

*Comments received after 11:00 am will not be submitted to the Board prior to the meeting.*

Bianca Imel, Board Clerk  
McCall-Donnelly Jt. School District No. 421  
Valley and Adams Counties, Idaho

**MCCALL-DONNELLY JT SCHOOL DISTRICT #421**

**August 9, 2021**

The Regular Meeting of the Board of Trustees of McCall-Donnelly Joint School District No. 421, Valley and Adams Counties, Idaho, was convened on Monday, August 9, 2021 at 6:00 p.m. At the Douglas A. MacNichol Building and Via Zoom, 401 N Mission, McCall ID, McCall, Idaho, in said District, as provided in Section 33-510, Idaho Code.

**1. CALL TO ORDER**

Trustee Erikson convened the regular meeting with the Call to Order at 6:10 pm.

|                   |                |        |
|-------------------|----------------|--------|
| Trustees present: | Jenny Ruemmele | Zone 1 |
|                   | Heidi Galyardt | Zone 3 |
|                   | Laurie Erikson | Zone 4 |
|                   | Lewis McLin    | Zone 5 |

|                       |            |        |
|-----------------------|------------|--------|
| Trustees Not Present: | Jon Walker | Zone 2 |
|-----------------------|------------|--------|

Also present:

Eric Pingrey, Superintendent  
 Bianca Imel, Clerk  
 Penny Lancaster, Treasurer

**2. PLEDGE OF ALLEGIANCE**

**3. ANNOUNCEMENT OF CHANGES/ADDITIONS TO THE AGENDA**

None

**4. AWARDS AND RECOGNITION**

None

**5. CONSENT AGENDA**

- a. Minutes of the June 14, 2021 Regular Meeting
- b. Minutes of the July 26, 2021 Special Meeting
- c. Monthly Financials
- d. New Hires
- e. Title IX Compliance Officer
- f. Resignations

Upon a motion by Trustee Ruemmele, and a second by Trustee McLin, the Board unanimously voted to approve the consent agenda. Trustee Erikson shared minutes of the last special meeting are online and can be viewed within the Board packet.

**6. AUDIENCE AND COMMUNICATION**

The Board acknowledged submitted written comments. 18 constituents spoke to the Board to share concerns regarding wearing masks for return to school. A petition was submitted.

## 7. REPORTS

### a. COVID-19 Locals Conditions Update

Presenters: Victoria O'Dell, Epidemiologist-Central District Health  
Liz Meyers, School Liaison-Central District Health  
Dr, Gregory Irvine, Chief of Staff-St. Luke's Health

Dr. Victoria O'Dell reported on the current state and local status of COVID-19. Liz Meyers reviewed the recommended CDH guidelines for schools.

Dr. Gregory Irvine provided an overview of the adverse effects of the new COVID-19 Delta variant. Dr. Irvine encouraged the Board to have mitigation strategies in place for the upcoming school year as the new Delta variant is showing to be three times more contagious.

## 8. ACTION ITEMS

### a. Donation Approval

Superintendent Pingrey stated the donation is to be used to help assist students who may require additional help for returning to school.

Upon a motion by Trustee Ruemmele, and a second by Trustee Galyardt, the Board unanimously voted to accept the Back to School Wellness and Emotional Skills donation from the Idaho Community Foundation.

## 9. BOARD TRUSTEES/SUPERINTENDENT COMMENTS

Trustee McLin thanked the parents for coming and sharing their concerns. He appreciated the sincerity of those who were able to speak.

Trustee Galyardt appreciated the different views and comments that were made and thanked all audience members for keeping the meeting professional.

Trustee Ruemmele shared she and the Board will do their best in providing students and staff for a safe return to school.

Trustee Erekson thanked the parents for all their comments in the parent survey and the Board will do their best to decide on what will be the returning to school.

Superintendent Pingrey appreciated the opportunity for voices to be heard.

**10. ACTION ITEM: EXECUTIVE SESSION-10.a.IC 74-206 (1)(b) to consider evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student.**

Chair Erikson requested to hold an Executive Session as identified in Idaho Code 74-206(1)(b) to consider the evaluation, dismissal, or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student.

Upon motion duly made by Trustee McLin and seconded by Trustee Walker was polled and voted by voice in the affirmative to hold an executive session at 7:55p.m.

Whereas the Board concluded the Executive Session, the Chair reconvened the open session at 8:07 p.m.

**Action resulting from Executive Session**

Upon a motion by Trustee McLin, and a second by Trustee Ruemmele, the Board unanimously agreed to approve “Employee A’s” request for a full and unconditional release of their 2021-2022 school year contract. Motion passed. No further discussion.

**11. ADJOURNMENT**

ADJORN Whereas, the Board has no further business to conduct or come before it, the meeting adjourned at 8:08 p.m.

ATTEST:

\_\_\_\_\_  
Laurie Erikson, Chair

\_\_\_\_\_  
Bianca Imel, Clerk

**MCCALL-DONNELLY JT SCHOOL DISTRICT #421 August 17, 2021**

The Annual Board Retreat of the Board of Trustees of McCall-Donnelly Joint School District No. 421, Valley and Adams Counties, Idaho, was convened on Tuesday, August 17, 2021 at 3:30 p.m. At Rupert’s Restaurant, Str., McCall, Idaho, in said District, as provided in Section 33-510, Idaho Code.

Attendees Present:

Jenny Ruemmele  
Jon Walker  
Heidi Galyardt  
Lewis McLin  
Laurie Erekson  
Eric Pingrey, Superintendent

Invitees:

Principals:

Val Berg  
David Pickard  
Jake Olson  
Phil Schoensee  
Tim Thomas

Directors:

Penny Lancaster  
Matt Cavallin  
Jason Clay

Meeting began at 3:30 p.m. with prepared food donated by the Carey family.

Each principal shared and presented accomplishments and challenges of the past school year. Followed by goals and challenges for the upcoming school year. Each school provided the previous school years’ statistics data in reference to the MDSD Continuous Improvement Plan.

Each director provided updates for the SY 21-22 and recapped for the SY 20-21

**ADJOURNMENT 6:20p.m.**

**MCCALL-DONNELLY JT SCHOOL DISTRICT #421 August 24, 2021**

The Special Meeting of the Board of Trustees of McCall-Donnelly Joint School District No. 421, Valley and Adams Counties, Idaho, was convened on Tuesday August 24, 2021 at 4:30 p.m. At the McCall-Donnelly High School Commons, 401 Mission Str., McCall, Idaho, in said District, as provided in Section 33-510, Idaho Code.

**TRUSTEES PRESENT**

|                |        |
|----------------|--------|
| Jenny Ruemmele | Zone 1 |
| Jon Walker     | Zone 2 |
| Heidi Galyardt | Zone 3 |
| Laurie Erikson | Zone 4 |
| Lewis McLin    | Zone 5 |

**PRESENT**

Eric Pingrey, Superintendent  
Bianca Imel, Board Clerk  
Penny Lancaster, Board Treasurer

**1. CALL TO ORDER**

Chairman Erikson convened the meeting with the Call to Order at 4:35 p.m.

**2. ANNOUNCEMENT OF CHANGES /ADDITIONS TO THE AGENDA**

Superintendent Pingrey requested the Pledge of Allegiance be added to the agenda.

**PLEDGE OF ALLIGENCE**

**3. ACTION ITEMS Consideration of Possible Law Violation Self-Declaration**

The following trustees self-reported:

Trustee Galyardt shared she told some community members that there should be a special meeting held the week of August 23, 2021. She stated no specific date or time was shared because at the time of discussion no specific date or time had been decided.

Trustee McLin stated he phoned another trustee and had questions concerning what best practices could be taken to protect the schools of COVID-19.

Trustee Galyardt and Trustee McLin stated they believe they did not violate open law intentionally.

Upon motion duly made by Trustee Walker and seconded by Trustee Erikson postpone vote on 5.a. and seek legal consultation and investigate the possibility of an Open Law Violation as self-reported from Trustee Galyardt and Trustee McLin. Vote 2 yea, 3 vote nay. Motion did not pass. No further discussion.

Board chair Erikson asked Trustee McLin if he would like to recuse himself from Action 5 a. Consideration of Mask Mandate for Return to School. The request comes from submitted public comments by constituents. Trustee McLin declined to recuse.

**AUDIENCE AND COMMUNICATION**

The Board acknowledged the public comments that were submitted.

**ACTION ITEM 5. a Consideration of Mask mandate for Return to School**

Trustee McLin shared his proposal of guidelines for returning to school. Upon motion duly made by Trustee Galyardt and seconded by Trustee Ruemmele voted to accept the proposed procedures. Vote 2 yea, 2 vote nay. Discussion.

Trustee McLin re-addressed Action item 3. and recused himself from Action item 5.a. Trustee Ruemmele proposed using Trustee McLin’s guidelines for returning to school. Upon motion duly made by Trustee Ruemmele and seconded by Trustee Galyardt voted to accept the proposed procedures. Vote 2 yea, 2 vote nay. The motion has tied and does not pass.

**BOARD TRUSTEES/SUPERINTENDENT COMMENTS**

Trustee McLin questioned if the board chair had voting rights in a tie.

Trustee Ruemmele requested to have a work session.

Trustee Galyardt stated she is resigning from the Board.

Trustee Walker appreciated all the public comments that were submitted.

Trustee Erikson shared a prepared statement on how board decisions are made.

Superintendent Pingrey thanked everyone who attended the meeting.

**ADJOURNMENT**

ADJORN Whereas, the Board has no further business to conduct or come before it, the meeting adjourned at 5:40 p.m.

ATTEST:

\_\_\_\_\_  
Laurie Erikson, Chair

\_\_\_\_\_  
Bianca Imel, Clerk

**MCCALL-DONNELLY JT SCHOOL DISTRICT #421 August 26, 2021**

The Special Work Session Meeting of the Board of Trustees of McCall-Donnelly Joint School District No. 421, Valley and Adams Counties, Idaho, was convened on Thursday, August 26, 2021 at 5:00 p.m. At the McCall-Donnelly High School Library, 401 Mission Str., McCall, Idaho, in said District, as provided in Section 33-510, Idaho Code.

|                  |                                      |        |
|------------------|--------------------------------------|--------|
| TRUSTEES PRESENT | Jenny Ruemmele                       | Zone 1 |
|                  | Jon Walker                           | Zone 2 |
|                  | Heidi Galyardt                       | Zone 3 |
|                  | Lewis McLin                          | Zone 5 |
|                  | (15 min late arrival) Laurie Erikson | Zone 4 |

ALSO PRESENT  
Eric Pingrey, Superintendent  
Bianca Imel, Board Clerk  
Penny Lancaster, Board Treasurer

Over 25 constituents/attendees were in attendance.

**CALL TO ORDER**

Trustee Walker convened the work session with the Call to Order at 5:00 p.m.

**PLEDGE OF ALLIGENCE**

**BOARD WORK SESSION**

**a. Discussion of Safe Return to School Plan**

Invited participants:

- Amy White Attorney of Anderson, Julian and Hull LLP (via Zoom)
- Victoria O’Dell, Epidemiologist, Central District Health (via Zoom)
- Liz Meyers, School Liaison, Central District Health

**ADJOURNMENT 6:38p.m.**

ATTEST:

\_\_\_\_\_

Bianca Imel, Clerk

**MCCALL-DONNELLY JT SCHOOL DISTRICT #421 August 27, 2021**

The Special Meeting of the Board of Trustees of McCall-Donnelly Joint School District No. 421, Valley and Adams Counties, Idaho, was convened on Friday August 27, 2021 at 6:00 p.m. At the McCall-Donnelly High School Commons, 401 Mission Str., McCall, Idaho, in said District, as provided in Section 33-510, Idaho Code.

**TRUSTEES PRESENT**

|                |        |
|----------------|--------|
| Jenny Ruemmele | Zone 1 |
| Jon Walker     | Zone 2 |
| Heidi Galyardt | Zone 3 |
| Laurie Erekson | Zone 4 |
| Lewis McLin    | Zone 5 |

**PRESENT**

Eric Pingrey, Superintendent  
Bianca Imel, Board Clerk  
Penny Lancaster, Board Treasurer

**1. CALL TO ORDER**

Chairman Erekson convened the meeting with the Call to Order at 6:00 p.m.

**2. PLEDGE OF ALLIGENCE**

**3. ANNOUNCEMENT OF CHANGES /ADDITIONS TO THE AGENDA**

None

**4. AUDIENCE AND COMMUNICATION**

**5. REPORTS**

**a. Clarification Trustee Resignation**

Superintendent Pingrey referenced the Board of Trustees Policy 1130-Resignations. Mr. Pingrey stated no written resignation had been submitted to the district or clerk of the board.

**6. ACTION ITEMS**

**a. MDSO Health and Safety Procedures and Mask Policy**

Superintendent Pingrey submitted a proposed MDSO School Pandemic Operational Plan for the 21-22 school year. Due to the time constraints, the plan was being worked on up until the last hour of the Board meeting. The proposed plan was handed to the Board and projected on to the screen for audience members. All highlighted line items are additional language added. Superintendent Pingrey included a copy of the current Safe-Return to School Plans. The district will need to review and/or revise the plans on a monthly basis during the pandemic.

Trustee Erikson requested a roll call before voting.

Upon motion duly made by Trustee Ruemmele and seconded by Trustee McLin voted to approve the revised MDSO School Operational Pandemic Plan as presented. Vote 3 yea, 1 vote nay. Motion passed. Discussion.

Trustee Walker requested if was possible to add an Opt-Out form as an addendum to the revised plan. If an Opt-out form could not be added, Trustee Walker asked if the Board could create a benchmark/ outline of the plan when masks would not be required.

Upon motion duly made by Trustee Walker and seconded by Trustee Galyardt voted to amend the previous motion for further discussion of regarding when masks would no longer be required. Motion passed. Discussion.

Trustee Ruemmele stated the district's current plans already provide school guidance from CDH. There would be no need to create a benchmark as the CDH guides the district as to when masks are or are not required.

Trustee Erikson asked the Board if there was a willingness of the Board to provide or create a benchmark plan that could go with the revised MDSO School Operational Pandemic Plan. A vote was polled. Vote 1 yea, 3 vote nay. Motion did not pass.

Upon motion duly made by Trustee Ruemmele and seconded by Trustee McLin voted to approve the original motion to accept the revised MDSO School Operational Pandemic Plan as presented. Vote 3 yea, vote 1 nay. Motion passed. No further discussion.

#### **BOARD TRUSTEES/SUPERINTENDENT COMMENTS**

Trustee McLin congratulated the cross-county team, coaches, and teachers on their successful home meet. He wished the football team a big victory for the night's game.

Trustee Ruemmele shared that every board member is doing their absolute best as a volunteer trustee to make the safest decisions for all staff and students.

Trustee Galyardt-No Comment

Trustee Walker stated he hopes after this meeting that all parties can be civil and respect one another and put their best foot forward to do what is right for the kids. He hopes this community can have compassion and be respectful to one another even if you don't agree.

Trustee Erikson thanked everyone for their submitted comments and acknowledged their passionate pleas for both sides.

Superintendent Pingrey-No Comment

**ADJOURNMENT**

ADJORN Whereas, the Board has no further business to conduct or come before it, the meeting adjourned at 6:40 p.m.

ATTEST:

\_\_\_\_\_  
Laurie Erekson, Chair

\_\_\_\_\_  
Bianca Imel, Clerk

| CHECK<br>NUMBER | CHECK<br>DATE | VENDOR               | AMOUNT   | INVOICE<br>NUMBER | INVOICE<br>DESCRIPTION   |
|-----------------|---------------|----------------------|----------|-------------------|--|
| 19567           | 08/04/2021    | Dallman, Cecilia     | 335.00   | 51                | Yellow Pine water line repair  |
| 19568           | 08/04/2021    | Idaho Power Processi | 5,320.79 | 71621             | Acct#2205728773  |
| 19569           | 08/04/2021    | McCall City of       | 49.83    | 71321MDHS         | MDHS 2.0474.1  |
| 19569           | 08/04/2021    | McCall City of       | 48.41    | 71321Maint        | Maint 1.4252.1   |
| 19569           | 08/04/2021    | McCall City of       | 498.30   | 71321PLMS         | PLMS 1.8320.1  |
| 19569           | 08/04/2021    | McCall City of       | 486.94   | 71321BRMES        | BRMES 1.8332.1   |
| 19569           | 08/04/2021    | McCall City of       | 48.41    | 71321DO1          | DO 2.0460.1  |
| 19569           | 08/04/2021    | McCall City of       | 99.66    | 71321HHS          | HHS 2.0465.1   |
| 19569           | 08/04/2021    | McCall City of       | 664.83   | 71321MDHS1        | 2.0471.1 MDHS  |
| 19570           | 08/04/2021    | Murray Group         | 2,405.00 | 0946-July         | Benefit consulting Fee   |
| 19571           | 08/04/2021    | Tom Meckel Sand      | 3,815.00 | 2021-2803         | top soil   |
| 19572           | 08/16/2021    | 4 Corners Communicat | 1,469.52 | 2794              | 4Corners - Low voltage cabling and security camera installs                        |
| 19573           | 08/16/2021    | All-In-One Asphalt L | 1,525.00 | 07-5673           | striping PLMS  |
| 19573           | 08/16/2021    | All-In-One Asphalt L | 700.00   | 07-5672           | striping DES   |
| 19574           | 08/16/2021    | Amazon               | 121.48   | 8646568485        | Amazon-July 2021   |
| 19574           | 08/16/2021    | Amazon               | 200.00   | 4456987364        | Pickard  |
| 19574           | 08/16/2021    | Amazon               | 0.99     | 4368756548        | short paid   |
| 19574           | 08/16/2021    | Amazon               | 25.97    | MDHS21            | missed invoices paid from March 13.48 and 12.49, were on check but not spreadsheet |
| 19574           | 08/16/2021    | Amazon               | 844.96   | 5668746433        | Supplies/Equipment   |
| 19574           | 08/16/2021    | Amazon               | 33.63    | 8465673635        | custodial  |
| 19574           | 08/16/2021    | Amazon               | 629.70   | 7745989399        | watersentry plus replacement filter  |
| 19574           | 08/16/2021    | Amazon               | 20.90    | 7498998893        | wall calendar  |
| 19574           | 08/16/2021    | Amazon               | 97.84    | 6588743437        | supplies   |
| 19575           | 08/16/2021    | Amerigas - McCall    | 299.98   | 805112357         | MDHS 5663 - pick up tank   |
| 19576           | 08/16/2021    | Apple Inc            | 95.00    | AF30923128        | Lightning to USB Cable   |
| 19577           | 08/16/2021    | Berg, Valerie        | 196.84   | 81321             | Reim IASA 8/3-8/5/21   |
| 19578           | 08/16/2021    | Builders FirstSource | -43.59   | 90279788          | supplies   |
| 19578           | 08/16/2021    | Builders FirstSource | 72.88    | 83354719          | supplies   |
| 19578           | 08/16/2021    | Builders FirstSource | 29.23    | 83888154          | supplies   |
| 19579           | 08/16/2021    | Caxton Printers Ltd  | 641.84   | 1034831           | Connecting Math concepts order for BRMES/PLMS                                      |
| 19579           | 08/16/2021    | Caxton Printers Ltd  | 584.96   | 1034832           | Connecting math concepts/NW order for DES  |
| 19580           | 08/16/2021    | CDW Government Inc   | 3,250.38 | H676810           | Eaton UPS Battery Backups Mimio Teach  |
| 19580           | 08/16/2021    | CDW Government Inc   | 1,822.95 | H836212           | Displayport to VGA Adapters  |
| 19581           | 08/16/2021    | Clay, Jason          | 50.00    | 81321             | Reim cell phone  |
| 19582           | 08/16/2021    | Consolidated Electri | 165.70   | 4438-10055        | supplies   |
| 19582           | 08/16/2021    | Consolidated Electri | 87.48    | 4438-10056        | supplies   |
| 19583           | 08/16/2021    | Department of Health | 7,225.97 | July 2021         | Medicaid match   |
| 19584           | 08/16/2021    | EdNetics             | 6,131.40 | 107468            | Phone Service  |

| CHECK<br>NUMBER | CHECK<br>DATE | VENDOR               | AMOUNT    | INVOICE<br>NUMBER | INVOICE<br>DESCRIPTION                                   |
|-----------------|---------------|----------------------|-----------|-------------------|--|
| 19585           | 08/16/2021    | Felicia Designs      | 750.00    | 826               | staff tshirts  |
| 19586           | 08/16/2021    | Ferguson Enterprises | 22.16     | 9537089           | supplies   |
| 19586           | 08/16/2021    | Ferguson Enterprises | 132.81    | 9535316           | supplies   |
| 19586           | 08/16/2021    | Ferguson Enterprises | 3.85      | 9617154           | supplies   |
| 19587           | 08/16/2021    | Hamilton, Kimberly   | 60.00     | 81621             | Reim 1 credit BSU Interactive Math Teaching Number Sense |
| 19588           | 08/16/2021    | Howes, Lisa          | 50.00     | 81321             | Reim cell phone  |
| 19589           | 08/16/2021    | Idaho Digital Learni | 3,450.00  | 421214-1          | Drivers Ed classes                                       |
| 19590           | 08/16/2021    | Idaho Power Processi | 3,913.53  | 81321             | Acct#2205728773  |
| 19591           | 08/16/2021    | Idaho State Billing  | 3,533.26  | 20109097          | Medicaid Administration fee #4828                        |
| 19592           | 08/16/2021    | Idaho State Insuranc | 53,082.00 | 25284949          | Workers comp installment premium                         |
| 19593           | 08/16/2021    | Jerry's Auto and     | 14.29     | 233450            | parts  |
| 19594           | 08/16/2021    | Kelsey, Aaron        | 20.00     | 81321             | Reim cell phone  |
| 19595           | 08/16/2021    | Kennedy, Conor       | 50.00     | 81321             | Reim cell phone  |
| 19596           | 08/16/2021    | Lancaster, Penny     | 152.72    | 81321             | Reim IASBO annual conference 6/24-6/25/21                |
| 19597           | 08/16/2021    | May Hardware         | -2.34     | 17232             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 13.49     | 17194             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 12.56     | 18620             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 1.61      | 19490             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 8.09      | 18015             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 8.09      | 18216             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 13.92     | 18149             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 18.88     | 18278             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 53.96     | 17493             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 24.82     | 17218             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 17.79     | 18200             | supplies   |
| 19597           | 08/16/2021    | May Hardware         | 11.69     | 17423             | supplies   |
| 19598           | 08/16/2021    | McLin-Van Middendorp | 645.34    | 81621             | Reim SDE/BSU reg math center 6/21-24/21                  |
| 19599           | 08/16/2021    | Miner's Grab n Go    | 475.41    | July 2021         | Fuel   |
| 19600           | 08/16/2021    | Nokes, Callie        | 675.00    | 81121             | Reim 1 credit NNU Taking Action Mathematics workshop     |
| 19601           | 08/16/2021    | OETC                 | 756.55    | 254794            | Azure Overage Charges                                    |
| 19601           | 08/16/2021    | OETC                 | 504.70    | 254818            | ED-SW-EXT-1 1YR EXT SW MNT SMART LEARNING SUITE          |
| 19602           | 08/16/2021    | Office Savers Online | 3,679.38  | 5758              | supplies   |
| 19602           | 08/16/2021    | Office Savers Online | 2,399.30  | 5759              | supplies   |
| 19603           | 08/16/2021    | Pingrey, Eric        | 50.00     | 81321             | Reim cell phone  |
| 19603           | 08/16/2021    | Pingrey, Eric        | 539.64    | 81621             | REim IASA Conference 8/3-6/21                            |
| 19604           | 08/16/2021    | Refrigeration Suppli | 103.22    | 18224871-0        | supplies   |
| 19605           | 08/16/2021    | Riggers, Brenna      | 50.00     | 81321             | Cell phone reimbursement                                 |
| 19606           | 08/16/2021    | Riverside Hotel      | 308.00    | 256905            | Room Valerie Berg  |
| 19607           | 08/16/2021    | Schoensee, Phillip   | 50.00     | 81321             | Reim cell phone  |

| CHECK<br>NUMBER | CHECK<br>DATE | VENDOR               | AMOUNT    | INVOICE<br>NUMBER | INVOICE<br>DESCRIPTION   |
|-----------------|---------------|----------------------|-----------|-------------------|--|
| 19608           | 08/16/2021    | Shell Fleet Plus     | 1,040.84  | 73340920          | Fuel   |
| 19609           | 08/16/2021    | Sparklight Business  | 1,026.99  | 4563 Augus        | DES ethernet   |
| 19609           | 08/16/2021    | Sparklight Business  | 1,026.99  | 5585 Augus        | BRMES ethernet   |
| 19610           | 08/16/2021    | StateFire            | 345.00    | 10116586          | HHS alarm inspection   |
| 19610           | 08/16/2021    | StateFire            | 385.00    | 10116443          | DES alarm inspection   |
| 19610           | 08/16/2021    | StateFire            | 620.00    | 10117778          | BRMES alarm inspection   |
| 19610           | 08/16/2021    | StateFire            | 295.00    | 10118488          | Maint shop alarm inspection  |
| 19610           | 08/16/2021    | StateFire            | 670.00    | 10118495          | MDHS alarm inspection  |
| 19610           | 08/16/2021    | StateFire            | 886.00    | 10118471          | PLMS alarm inspection  |
| 19611           | 08/16/2021    | SYSCO Food Services  | 131.23    | 140868522         | Supplies - DES   |
| 19612           | 08/16/2021    | TIAA Commercial Fina | 1,537.37  | 8345340           | Copiers  |
| 19613           | 08/16/2021    | TK Elevator          | 2,113.75  | 5001596046        | BRMES alarm problems   |
| 19614           | 08/16/2021    | Todd, Nathan         | 20.00     | 81321             | Reim cell phone  |
| 19615           | 08/16/2021    | Tom Meckel Sand      | 1,066.00  | 2021-2916         | mason sand   |
| 19616           | 08/16/2021    | Verizon Wireless     | 499.22    | 9885229187        | Cell phone service   |
| 19617           | 08/16/2021    | Walker, Jeffrey      | 20.00     | 81321             | Reim cell phone  |
| 19618           | 08/16/2021    | Xerillion Corporatio | 4,518.25  | 65197             | Microsoft Office 365 Licenses - 2021-2022                                |
| 19618           | 08/16/2021    | Xerillion Corporatio | 4,533.73  | 65353             | Microsoft Office 365 Licenses - 2021-2022                                |
| 19619           | 08/16/2021    | All-In-One Asphalt L | 1,400.00  | 07-5653           | striping BRMES   |
| 19620           | 08/16/2021    | Bryan Adkisson Paint | 10,000.00 | 8/1/21            | painted PLMS gym, jams and doors   |
| 19621           | 08/16/2021    | ByteSpeed LLC        | 90,016.00 | 0150178           | MDHS and PLMS Media Lab Workstations                                     |
| 19622           | 08/16/2021    | CDW Government Inc   | 146.68    | H140949           | Speakers USB to Lightning cables   |
| 19622           | 08/16/2021    | CDW Government Inc   | 674.54    | H151316           | Eric Pingrey Monitor and Printer   |
| 19623           | 08/16/2021    | Consolidated Electri | 56.44     | 4438-10047        | supplies   |
| 19623           | 08/16/2021    | Consolidated Electri | 23.46     | 4438-10047        | supplies   |
| 19623           | 08/16/2021    | Consolidated Electri | 173.32    | 4438-10052        | supplies   |
| 19623           | 08/16/2021    | Consolidated Electri | 94.00     | 4438-10053        | supplies   |
| 19623           | 08/16/2021    | Consolidated Electri | 169.75    | 4438-10044        | supplies   |
| 19623           | 08/16/2021    | Consolidated Electri | 1.96      | 4438-10052        | supplies   |
| 19623           | 08/16/2021    | Consolidated Electri | 11.98     | 4438-10053        | supplies   |
| 19624           | 08/16/2021    | Davydov, Brandi      | 60.00     | 8621              | Reim 1 credit NNU, Onward cultivating emotional resilience in educators  |
| 19625           | 08/16/2021    | Davydov, Yuri        | 60.00     | 8621              | Reim 1 credit, NNU, Onward cultivating emotional resilience in educators |
| 19626           | 08/16/2021    | DHE Computer Systems | 76,057.23 | 51486             | Lenovo 300e 2nd Gen Laptops  |
| 19627           | 08/16/2021    | Directv              | 1,612.13  | 076082149X        | MDHS Business channels   |
| 19628           | 08/16/2021    | Donnelly City of     | 277.25    | 72921             | DES water,sewer  |
| 19629           | 08/16/2021    | Ed Staub & Sons      | 331.20    | 5218634           | DES Propane  |
| 19630           | 08/16/2021    | EdNetics             | 1,119.26  | 107133            | Meraki Switches Meraki Licenses Mounting bracket                         |
| 19630           | 08/16/2021    | EdNetics             | 6,131.40  | 106749            | Phone Service  |
| 19630           | 08/16/2021    | EdNetics             | 875.00    | 107217            | VMWare Renewal - 2021-2022   |

| CHECK<br>NUMBER | CHECK<br>DATE | VENDOR               | AMOUNT    | INVOICE<br>NUMBER | INVOICE<br>DESCRIPTION   |
|-----------------|---------------|----------------------|-----------|-------------------|--|
| 19631           | 08/16/2021    | Fatbeam LLC          | 796.00    | 19867             | internet charges   |
| 19632           | 08/16/2021    | Ferguson Enterprises | 384.25    | 9485754           | supplies   |
| 19632           | 08/16/2021    | Ferguson Enterprises | 14.72     | 9530645           | supplies   |
| 19632           | 08/16/2021    | Ferguson Enterprises | 144.91    | 9485842           | supplies   |
| 19633           | 08/16/2021    | Fisher's Document Sy | 48.50     | 930862            | Copies   |
| 19634           | 08/16/2021    | Hawley Troxell Ennis | 918.00    | 430023            | Legal Services   |
| 19635           | 08/16/2021    | Holiday Inn Express  | 144.00    | 19373             | Room Pingrey   |
| 19636           | 08/16/2021    | Hotel McCall         | 96.00     | 7794074           | Room   |
| 19637           | 08/16/2021    | Hub International    | 4,463.00  | 2369457           | 21-22 cyber liability policy, carrier fee, Idaho stamping fee, Idaho Surplus<br>line tax |
| 19637           | 08/16/2021    | Hub International    | 46,369.00 | 2369399           | 21-22 Package policy   |
| 19637           | 08/16/2021    | Hub International    | 8,145.00  | 2369416           | 21-22 Auto Policy  |
| 19637           | 08/16/2021    | Hub International    | 4,863.00  | 2369419           | 21-22 Umbrella Renewal Policy  |
| 19638           | 08/16/2021    | IASA                 | 925.00    | 300005818         | AASA, IASA, ISSA dues for Eric Pingrey   |
| 19638           | 08/16/2021    | IASA                 | 290.00    | 200007142         | 2021 IASA conf ticket Eric Pingrey   |
| 19639           | 08/16/2021    | Idaho Power Processi | 7,489.44  | 072221            | Acct#2201371255  |
| 19640           | 08/16/2021    | Idaho School Distric | 50.00     | 21-22.0501        | School district membership dues for 21-22 fiscal year                                    |
| 19641           | 08/16/2021    | Jerry's Auto and     | 3.49      | 233663            | spark plugs  |
| 19642           | 08/16/2021    | Johnstone Supply     | 58.27     | 1126428           | supplies   |
| 19642           | 08/16/2021    | Johnstone Supply     | 112.18    | 1125415           | supplies   |
| 19642           | 08/16/2021    | Johnstone Supply     | 100.18    | 1126186           | supplies   |
| 19643           | 08/16/2021    | Kinetico Home Water  | 27.80     | 14912             | Water for DO   |
| 19644           | 08/16/2021    | Lakeshore Disposal   | 475.89    | 25441395          | PLMS 115569  |
| 19644           | 08/16/2021    | Lakeshore Disposal   | 336.85    | 25441351          | DES-112600-001   |
| 19644           | 08/16/2021    | Lakeshore Disposal   | 665.91    | 25441352          | MDHS 112602-002,112602-003,112602-005  |
| 19644           | 08/16/2021    | Lakeshore Disposal   | 222.20    | 25441352          | - HHS 112602-006   |
| 19644           | 08/16/2021    | Lakeshore Disposal   | 530.35    | 25441522          | BRMES 263081   |
| 19645           | 08/16/2021    | Miner's Grab n Go    | 519.20    | June2021          | Fuel   |
| 19646           | 08/16/2021    | Nelco                | 455.70    | 7587359           | PP Laser checks  |
| 19647           | 08/16/2021    | OETC                 | 778.16    | 254003            | Azure Overage Charges  |
| 19647           | 08/16/2021    | OETC                 | 150.00    | 1075              | OETC Renewal - 2021-2022   |
| 19648           | 08/16/2021    | Office Savers Online | 2,839.38  | 5693              | supplies   |
| 19649           | 08/16/2021    | Payette Lakes Rec Wa | 791.77    | 08/21-1833        | MCC4305 PLMS sewer   |
| 19649           | 08/16/2021    | Payette Lakes Rec Wa | 398.38    | 08/21-1832        | MCC4304 MDHS#2 sewer   |
| 19649           | 08/16/2021    | Payette Lakes Rec Wa | 398.38    | 08/21-1831        | MCC4303 MDHS #1 sewer  |
| 19649           | 08/16/2021    | Payette Lakes Rec Wa | 54.17     | 08/21-1830        | MCC4302 HHS sewer  |
| 19649           | 08/16/2021    | Payette Lakes Rec Wa | 54.17     | 08/21-1829        | MCC4301 DO sewer   |
| 19649           | 08/16/2021    | Payette Lakes Rec Wa | 54.17     | 08/21-1827        | MCC4299 MDHS Sewer   |
| 19649           | 08/16/2021    | Payette Lakes Rec Wa | 54.17     | 08/21-1826        | MCC4298 Maint shop sewer   |

| CHECK  | CHECK      |                      | INVOICE   | INVOICE  |
|--------|------------|----------------------|-----------|--|
| NUMBER | DATE       | VENDOR               | AMOUNT    | NUMBER DESCRIPTION                                     |
| 19649  | 08/16/2021 | Payette Lakes Rec Wa | 791.77    | 08/21-0199 BAR4306 BRMES sewer                         |
| 19649  | 08/16/2021 | Payette Lakes Rec Wa | 54.17     | 08/21-1828 MCC4300 MDHS #3 sewer                       |
| 19650  | 08/16/2021 | Pioneer Manufacturin | 3,196.35  | 796905 brite stripe, white, orange, blue               |
| 19651  | 08/16/2021 | Reliant Behavioral H | 427.31    | 256814 EAP services July 2021                          |
| 19652  | 08/16/2021 | Rocky Mountain Signs | 1,984.25  | 21405 PLMS sign  |
| 19653  | 08/16/2021 | Scholastic Inc       | 190.86    | M7118897 Abrams - yearly subscription to scholastic    |
| 19654  | 08/16/2021 | Shred-It USA -Boise  | 60.00     | 8182377200 July shred it bill                          |
| 19655  | 08/16/2021 | Simplot Partners     | 100.00    | 216055474 glystar plus                                 |
| 19655  | 08/16/2021 | Simplot Partners     | 820.00    | 216055040 supplies                                     |
| 19656  | 08/16/2021 | Star-News            | 96.00     | 56811 Paper ads  |
| 19657  | 08/16/2021 | State Department of  | 2,510.00  | Student Tr Assessment Fee for fiscal Year 20-21        |
| 19658  | 08/16/2021 | StateFire            | 193.50    | 9853962 DES annual cloud software licensing fee        |
| 19658  | 08/16/2021 | StateFire            | 493.50    | 9853956 PLMS annual cloud software licensing fee       |
| 19658  | 08/16/2021 | StateFire            | 193.50    | 9853927 BRMES annual cloud software licensing fee      |
| 19658  | 08/16/2021 | StateFire            | 493.50    | 9853923 MDHS annual cloud software licensing fee       |
| 19658  | 08/16/2021 | StateFire            | 193.50    | 9853922 HHS annual cloud software licensing fee        |
| 19658  | 08/16/2021 | StateFire            | 193.50    | 9853918 MDSD annual cloud software licensing fee       |
| 19659  | 08/16/2021 | Swiftreach Networks  | 1,884.85  | 36009 Swiftreach Renewal - 2021-2022                   |
| 19660  | 08/16/2021 | SYSCO Food Services  | 295.13    | 140846452 Supplies - BRMES                             |
| 19661  | 08/16/2021 | TASB Inc - Boardbook | 2,250.00  | 613539 Boardbook subscription 9/1/21-8/31/22           |
| 19662  | 08/16/2021 | Vibetech Specialties | 57,970.00 | 6370 Bleachers for PLMS                                |
| 19664  | 08/18/2021 | University Of Utah   | 100.00    | Bingaman, Bingaman - DES scholarship UID # U1359527    |
| 19665  | 08/19/2021 | Pingrey, Eric        | 10,000.00 | Moving Exp Moving Expense Reimbursement up to \$10,000 |
| 19667  | 08/24/2021 | ISBA                 | 4,400.00  | 21 Annual 2021 Annual conference registration          |
| 19668  | 08/26/2021 | California State Dis | 194.00    | 20210825AD remit ID 200000000722890/0600099            |
| 19669  | 08/26/2021 | The Club             | 120.00    | 20210825AD Payroll accrual                             |
| 19670  | 08/26/2021 | McCall-Donnelly Scho | 110.00    | 20210825AD Payroll accrual                             |
| 19670  | 08/26/2021 | McCall-Donnelly Scho | 171.00    | 20210825AD Payroll accrual                             |
| 19671  | 08/26/2021 | McCall-Donnelly Educ | 40.00     | 20210825AD Payroll accrual                             |
| 19672  | 08/26/2021 | NCPERS Idaho         | 32.00     | 20210825AD Payroll accrual                             |
| 19673  | 08/26/2021 | The Standard         | 40.50     | 20210825AD Payroll accrual                             |
| 19673  | 08/26/2021 | The Standard         | 676.60    | 20210825AD Payroll accrual                             |
| 19673  | 08/26/2021 | The Standard         | 95.60     | 20210825AD Payroll accrual                             |
| 19673  | 08/26/2021 | The Standard         | 537.90    | 20210825AF Payroll accrual                             |
| 19674  | 08/26/2021 | McCall-Donnelly Scho | 729.16    | 20210825AD Payroll accrual                             |
| 19674  | 08/26/2021 | McCall-Donnelly Scho | 833.34    | 20210825AD Payroll accrual                             |
| 19675  | 08/26/2021 | United Heritage      | 719.10    | 20210723AD Payroll accrual                             |
| 19675  | 08/26/2021 | United Heritage      | 992.07    | 20210723AF Payroll Benefit                             |
| 19676  | 08/26/2021 | United Heritage      | 35.62     | cobra - Au COBRA - Lafee and Terada                    |

| CHECK CHECK |            | VENDOR               | INVOICE   |            | INVOICE                         |
|-------------|------------|----------------------|-----------|------------|---------------------------------|
| NUMBER      | DATE       |                      | AMOUNT    | NUMBER     | DESCRIPTION                     |
| 19677       | 08/27/2021 | United Heritage      | 511.23    | 20210825AD | Payroll accrual                 |
| 82600       | 08/17/2021 | Kennedy, Conor       | 126.34    | SRV/IHSAA  | TRAVEL REIMBURSEMENT - SRV 8/11 |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 92.55     | 81621BRMES | misc credit card charges        |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 89.95     | 81621DO    | US Bank Visa July 2021          |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 23.69     | 81621Maint | license plates                  |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 1,497.85  | 81621Maint | Dynamite Gutters                |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 2,355.04  | 81621Maint | Ductless heat pump system       |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 50.00     | 81621Maint | Timedox                         |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 102.92    | 81621Maint | HVAC parts                      |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 230.48    | 81621Maint | supplies                        |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 24.99     | 81621PLMS  | stamps.com                      |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 9.99      | 81621PLMS1 | Cricut                          |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 14.99     | 81621Tech  | Zoom                            |
| 202100012   | 08/16/2021 | US Bank Corp 0941    | 639.97    | 81621Tech1 | GoDaddy.com                     |
| 202100013   | 08/25/2021 | EFTPS                | 4,556.32  | 20210825AD | Payroll accrual                 |
| 202100013   | 08/25/2021 | EFTPS                | 715.35    | 20210825AD | Payroll accrual                 |
| 202100013   | 08/25/2021 | EFTPS                | 48,115.78 | 20210825AD | Payroll accrual                 |
| 202100013   | 08/25/2021 | EFTPS                | 42,950.86 | 20210825AD | Payroll accrual                 |
| 202100013   | 08/25/2021 | EFTPS                | 10,044.94 | 20210825AD | Payroll accrual                 |
| 202100013   | 08/25/2021 | EFTPS                | 42,950.86 | 20210825AF | Payroll accrual                 |
| 202100013   | 08/25/2021 | EFTPS                | 10,044.94 | 20210825AF | Payroll accrual                 |
| 202100014   | 08/25/2021 | Idaho State Tax Comm | 17,084.00 | 20210825AD | Payroll accrual                 |
| 202100014   | 08/25/2021 | Idaho State Tax Comm | 2,910.00  | 20210825AD | Payroll accrual                 |
| 202100014   | 08/25/2021 | Idaho State Tax Comm | 381.52    | 20210825AD | Payroll accrual                 |
| 202100015   | 08/25/2021 | Public Employee Reti | 7,858.25  | 20210825AD | Payroll accrual                 |
| 202100015   | 08/25/2021 | Public Employee Reti | 4,516.20  | 20210825AD | Payroll accrual                 |
| 202100015   | 08/25/2021 | Public Employee Reti | 51,386.22 | 20210825AD | Payroll accrual                 |
| 202100015   | 08/25/2021 | Public Employee Reti | 728.81    | 20210825AD | Payroll accrual                 |
| 202100015   | 08/25/2021 | Public Employee Reti | 85,625.12 | 20210825AF | Payroll accrual                 |
| 202100016   | 08/25/2021 | VALIC                | 80.00     | 20210825AD | Payroll accrual                 |
| 202100016   | 08/25/2021 | VALIC                | 755.92    | 20210825AD | Payroll accrual                 |
| 202100016   | 08/25/2021 | VALIC                | 375.00    | 20210825AD | Payroll accrual                 |
| 202100016   | 08/25/2021 | VALIC                | 25.00     | 20210825AD | Payroll accrual                 |
| 202100016   | 08/25/2021 | VALIC                | 125.00    | 20210825AD | Payroll accrual                 |
| 202100016   | 08/25/2021 | VALIC                | 77.57     | 20210825AD | Payroll accrual                 |
| 202100017   | 08/25/2021 | State of Idaho/Natio | 2,616.67  | 20210825AD | Payroll accrual                 |
| 202100017   | 08/25/2021 | State of Idaho/Natio | 590.41    | 20210825AD | Payroll accrual                 |
| 202100018   | 08/25/2021 | Health Equity        | 28.50     | 20210825AD | Payroll accrual                 |
| 202100018   | 08/25/2021 | Health Equity        | 247.80    | 20210825AD | Payroll accrual                 |

| CHECK CHECK       |            |                      | INVOICE    |            | INVOICE                  |
|-------------------|------------|----------------------|------------|------------|--------------------------|
| NUMBER            | DATE       | VENDOR               | AMOUNT     | NUMBER     | DESCRIPTION              |
| 202100018         | 08/25/2021 | Health Equity        | 10,214.22  | 20210825AD | Payroll accrual          |
| 202100018         | 08/25/2021 | Health Equity        | 1,507.81   | 20210825AF | HSA EMPLOYER MATCH       |
| 202100019         | 08/25/2021 | Colonial Life        | 1,655.12   | 20210825AD | Payroll accrual          |
| 202100019         | 08/25/2021 | Colonial Life        | 777.71     | 20210825AD | Payroll accrual          |
| 202100019         | 08/25/2021 | Colonial Life        | 192.70     | 20210825AD | Payroll accrual          |
| 202100019         | 08/25/2021 | Colonial Life        | 1,068.33   | 20210825AD | Payroll accrual          |
| 202100020         | 08/25/2021 | EFTPS                | 464.16     | 20210825BD | Payroll accrual          |
| 202100020         | 08/25/2021 | EFTPS                | 238.94     | 20210825BD | Payroll accrual          |
| 202100020         | 08/25/2021 | EFTPS                | 438.66     | 20210825BD | Payroll accrual          |
| 202100020         | 08/25/2021 | EFTPS                | 102.58     | 20210825BD | Payroll accrual          |
| 202100020         | 08/25/2021 | EFTPS                | 438.66     | 20210825BF | Payroll accrual          |
| 202100020         | 08/25/2021 | EFTPS                | 102.58     | 20210825BF | Payroll accrual          |
| 202100021         | 08/25/2021 | Idaho State Tax Comm | 53.00      | 20210825BD | Payroll accrual          |
| 202100021         | 08/25/2021 | Idaho State Tax Comm | 100.00     | 20210825BD | Payroll accrual          |
| 202100022         | 08/25/2021 | Public Employee Reti | 506.58     | 20210825BD | Payroll accrual          |
| 202100022         | 08/25/2021 | Public Employee Reti | 844.76     | 20210825BF | Payroll accrual          |
| 202100023         | 08/25/2021 | EFTPS                | 9.77       | 20210825CD | Payroll accrual          |
| 202100023         | 08/25/2021 | EFTPS                | 2.29       | 20210825CD | Payroll accrual          |
| 202100023         | 08/25/2021 | EFTPS                | 9.77       | 20210825CF | Payroll accrual          |
| 202100023         | 08/25/2021 | EFTPS                | 2.29       | 20210825CF | Payroll accrual          |
| 202100025         | 08/25/2021 | Public Employee Reti | 11.29      | 20210825CD | Payroll accrual          |
| 202100025         | 08/25/2021 | Public Employee Reti | 18.82      | 20210825CF | Payroll accrual          |
| 202100026         | 08/25/2021 | Delta Dental         | 3,752.81   | 20210825AD | Payroll accrual          |
| 202100026         | 08/25/2021 | Delta Dental         | 5,254.12   | 20210825AF | Payroll Benefit          |
| 202100026         | 08/25/2021 | Delta Dental         | 193.79     | cobra - Se | COBRA - Lafee and Terada |
| 202100027         | 08/25/2021 | American Fidelity As | 75.00      | 20210825AD | Payroll accrual          |
| Totals for checks |            |                      | 872,770.83 |            |                          |

FUND SUMMARY

| <u>FUND</u> | <u>DESCRIPTION</u>             | <u>BALANCE SHEET</u> | <u>REVENUE</u> | <u>EXPENSE</u> | <u>TOTAL</u> |
|-------------|--------------------------------|----------------------|----------------|----------------|--------------|
| 100         | General M & O                  | 343,944.38           | 0.00           | 480,362.31     | 824,306.69   |
| 220         | Forest Reserve Fund            | 0.00                 | 0.00           | 970.78         | 970.78       |
| 232         | Local Special Projects         | 3,289.92             | 0.00           | 0.00           | 3,289.92     |
| 241         | Driver's Education             | 1,208.15             | 0.00           | 3,675.12       | 4,883.27     |
| 245         | State Technology               | 0.00                 | 0.00           | 7,662.11       | 7,662.11     |
| 246         | Safe & Drug Free Schools       | 29.96                | 0.00           | 0.00           | 29.96        |
| 251         | Title I-A                      | 5,299.29             | 0.00           | 0.00           | 5,299.29     |
| 257         | IDEA Part B School-Age         | 6,220.75             | 0.00           | 0.00           | 6,220.75     |
| 258         | IDEA Part B Pre-School         | 309.13               | 0.00           | 0.00           | 309.13       |
| 260         | School Based Medicaid          | 999.81               | 0.00           | 10,759.23      | 11,759.04    |
| 271         | Title II-A - Teacher Quality   | 435.28               | 0.00           | 200.00         | 635.28       |
| 290         | Child Nutrition Fundhild Nutri | 6,928.25             | 0.00           | 476.36         | 7,404.61     |
| ***         | Fund Summary Totals ***        | 368,664.92           | 0.00           | 504,105.91     | 872,770.83   |

\*\*\*\*\* End of report \*\*\*\*\*

**SUMMARY STATEMENT 2021 - 2022 REVENUE AND EXPENSE**

**GENERAL FUND**

Ending August 31, 2021

| <b>GENERAL M &amp; O FUND</b> |                                   |                                   |                                   |                                |                                     |                                    |                                       |
|-------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|--------------------------------|-------------------------------------|------------------------------------|---------------------------------------|
|                               | Prior Year<br>Actual<br>2018-2019 | Prior Year<br>Actual<br>2019-2020 | Prior Year<br>Actual<br>2020-2021 | Current<br>Budget<br>2021-2022 | Activity<br>FY to Date<br>2021-2022 | Unexpended<br>Balance<br>2021-2022 | Percentage<br>FY to Date<br>2021-2022 |
| <b>REVENUES</b>               |                                   |                                   |                                   |                                |                                     |                                    |                                       |
| Beginning Balances            | 4,071,732                         | 4,859,512                         | 5,512,515                         | 4,884,452                      | -                                   | 4,884,452                          | 0.00%                                 |
| Local Tax Revenue             | 5,653,920                         | 5,780,441                         | 5,689,255                         | 5,824,212                      | 21,186                              | 5,803,026                          | 0.36%                                 |
| Other Local                   | 143,325                           | 243,405                           | 101,500                           |                                |                                     | -                                  |                                       |
| County Revenue                | -                                 | -                                 | -                                 |                                |                                     | -                                  |                                       |
| State Revenue                 | 7,983,144                         | 8,694,198                         | 8,652,743                         | 9,432,768                      | 4,268,471                           | 5,164,297                          | 45.25%                                |
| Federal Revenue               | 9,108                             | 7,624                             | -                                 | 8,120                          |                                     | 8,120                              | 0.00%                                 |
| Other Sources                 |                                   |                                   |                                   |                                | -                                   | -                                  |                                       |
| Totals                        | 17,861,229                        | 19,585,180                        | 19,956,013                        | 20,149,552                     | 4,289,657                           | 15,859,895                         | 21.29%                                |
|                               |                                   |                                   |                                   |                                |                                     |                                    | 21                                    |
| <b>EXPENDITURES</b>           |                                   |                                   |                                   |                                |                                     |                                    |                                       |
| Salaries                      | 7,334,249                         | 8,408,260                         | 8,519,666                         | 9,150,492                      | 253,932                             | 8,896,560                          | 2.78%                                 |
| Benefits                      | 2,416,504                         | 2,904,514                         | 2,957,382                         | 3,306,934                      | 130,679                             | 3,176,255                          | 3.95%                                 |
| Purchased Services            | 1,693,048                         | 1,989,391                         | 2,397,363                         | 2,925,805                      | 273,354                             | 2,652,451                          | 9.34%                                 |
| Supplies & Materials          | 556,103                           | 532,407                           | 442,767                           | 580,650                        | 119,537                             | 461,113                            | 20.59%                                |
| Capital Outlay                | 109,720                           | 171,365                           | 182,427                           | 280,299                        | 182,023                             | 98,276                             | 64.94%                                |
| Debt Retirement               |                                   |                                   |                                   |                                |                                     | -                                  |                                       |
| Insurance & Judgments         | 57,952                            | 66,728                            | 65,219                            | 69,400                         | 63,840                              | 5,560                              | 91.99%                                |
| Transfers (net)               | 816,745                           | -                                 | 30,000                            | 30,000                         | -                                   | 30,000                             | 0.00%                                 |
| Contingency Reserve           |                                   |                                   | 25,000                            | 25,000                         |                                     |                                    |                                       |
| Unappropriated Balances       | 4,876,908                         | 5,512,515                         | 5,336,188                         | 3,780,972                      | -                                   | 3,780,972                          |                                       |
| Totals                        | 17,861,229                        | 19,585,180                        | 19,956,013                        | 20,149,552                     | 1,023,365                           | 19,101,187                         | 5.08%                                 |

**OTHER FUND SUMMARY REPORT**

**McCall Donnelly School District #421**

Ending August 31, 2021

**Summary Statement --Other Funds --Revenue and Expense**

| FUND                                 | Account        | Budget              | Monthly Activity | FY to Date Activity | Unexpended Balance  | FY to Date Percent |
|--------------------------------------|----------------|---------------------|------------------|---------------------|---------------------|--------------------|
| 220 - Federal Forest Fund            | Revenue        | 2,000.00            | -                | 8.76                | 1,991.24            | 0.44%              |
|                                      | Expense        | 312,400.00          | (2,339.02)       | (2,287.23)          | 314,687.23          | -0.73%             |
| 231 - MDEF Grant                     | Revenue        | 4,200.00            | 20,000.00        | 20,000.00           | (15,800.00)         | 476.19%            |
|                                      | Expense        | 4,200.00            | -                | -                   | 4,200.00            | 0.00%              |
| 232 - Dual Credit/AO                 | Revenue        | 5,000.00            | -                | -                   | 5,000.00            | 0.00%              |
|                                      | Expense        | 12,000.00           | 8,461.00         | 8,461.00            | 3,539.00            | 70.51%             |
| 241 - Driver Education               | Revenue        | 34,000.00           | 6,710.00         | 6,785.00            | 27,215.00           | 19.96%             |
|                                      | Expense        | 38,181.00           | 7,321.80         | 12,221.77           | 25,959.23           | 32.01%             |
| 243 - State Professional Technical   | Revenue        | 39,502.00           | -                | -                   | 39,502.00           | 0.00%              |
|                                      | Expense        | 39,502.00           | -                | -                   | 39,502.00           | 0.00%              |
| 245 - State Instructional Technology | Revenue        | 188,000.00          | -                | -                   | 188,000.00          | 0.00%              |
|                                      | Expense        | 188,000.00          | 7,662.11         | 26,315.98           | 161,684.02          | 14.00%             |
| 246 - State Substance Abuse          | Revenue        | 16,000.00           | -                | -                   | 16,000.00           | 0.00%              |
|                                      | Expense        | 16,000.00           | 103.86           | 103.86              | 15,896.14           | 0.65%              |
| 250 - ESSER III Funds                | Revenue        | 543,084.00          | -                | -                   | 543,084.00          | 0.00%              |
|                                      | Expense        | 543,084.00          | -                | -                   | 543,084.00          | 0.00%              |
| 251 - Title I-A                      | Revenue        | 115,163.00          | -                | -                   | 115,163.00          | 0.00%              |
|                                      | Expense        | 115,163.00          | 8,415.62         | 17,782.87           | 97,380.13           | 15.44%             |
| 252 - ESSER II Funds                 | Revenue        | 503,595.00          | -                | -                   | 503,595.00          | 0.00%              |
|                                      | Expense        | 503,595.00          | -                | -                   | 503,595.00          | 0.00%              |
| 257 - IDEA Part B School Age         | Revenue        | 220,331.00          | -                | -                   | 220,331.00          | 0.00%              |
|                                      | Expense        | 217,290.00          | 15,206.05        | 33,831.04           | 183,458.96          | 15.57%             |
| 258 - IDEA Part B - Preschool        | Revenue        | 8,153.00            | -                | -                   | 8,153.00            | 0.00%              |
|                                      | Expense        | 8,153.00            | 971.46           | 1,940.34            | 6,212.66            | 23.80%             |
| 260 - School Based Medicaid          | Revenue        | 200,000.00          | 46,162.21        | 46,162.21           | 153,837.79          | 23.08%             |
|                                      | Expense        | 200,000.00          | 13,739.79        | 26,953.03           | 173,046.97          | 13.48%             |
| 262 - Title VI-B Rural Education     | Revenue        | 33,237.00           | -                | -                   | 33,237.00           | 0.00%              |
|                                      | Expense        | 33,237.00           | -                | -                   | 33,237.00           | 0.00%              |
| 271 - Title II-A                     | Revenue        | 32,714.00           | -                | -                   | 32,714.00           | 0.00%              |
|                                      | Expense        | 32,714.00           | 1,194.96         | 2,188.81            | 30,525.19           | 6.69%              |
| 273 - Title IV-A                     | Revenue        | 10,814.00           | -                | -                   | 10,814.00           | 0.00%              |
|                                      | Expense        | 13,964.00           | -                | -                   | 13,964.00           | 0.00%              |
| 290 - Food Services                  | Revenue        | 394,800.00          | 633.99           | 61,978.03           | 332,821.97          | 15.70%             |
|                                      | Expense        | 388,606.00          | 6,828.80         | 13,142.03           | 375,463.97          | 3.38%              |
| 310 - Debt Services                  | Revenue        | 2,369,750.00        | -                | 2,251.36            | 2,367,498.64        | 0.10%              |
|                                      | Expense        | 2,729,600.00        | -                | 1,921,875.00        | 807,725.00          | 70.41%             |
| 410 - Major Maintenance              | Revenue        | 5,000.00            | -                | 84.62               | 4,915.38            | 1.69%              |
|                                      | Expense        | 3,468,000.00        | -                | -                   | 3,468,000.00        | 0.00%              |
| 710 - MDS E E Scholarship            | Revenue        | 2,000.00            | 342.00           | 342.00              | 1,658.00            | 17.10%             |
|                                      | Expense        | 2,000.00            | -                | -                   | 2,000.00            | 0.00%              |
| 720 - Neisinger Scholarship          | Revenue        | 200.00              | -                | 2.01                | 197.99              | 1.01%              |
|                                      | Expense        | 1,000.00            | -                | -                   | 1,000.00            | 0.00%              |
| 730- DES Scholarship                 | Revenue        | 1,000.00            | 220.00           | 220.00              | 780.00              | 22.00%             |
|                                      | Expense        | 1,000.00            | 100.00           | 100.00              | 900.00              | 10.00%             |
| <b>Totals</b>                        | <b>Revenue</b> | <b>4,728,543.00</b> | <b>74,068.20</b> | <b>137,833.99</b>   | <b>4,590,709.01</b> | <b>5.77</b>        |
|                                      | <b>Expense</b> | <b>8,867,689.00</b> | <b>67,666.43</b> | <b>2,062,628.50</b> | <b>6,805,060.50</b> | <b>2.75</b>        |

Description: SBAA Entity 401 Acct. Receipt/Disbursement Summary Rpt - ASB Board Summary Report

| Account                      | Description                                       | Aug. 1, 2021      | Posted SBAA | Posted SBAA   | Aug. 31, 2021  |
|------------------------------|---|-------------------|-------------|---------------|----------------|
|                              |   | Beginning Balance | Receipts    | Disbursements | Ending Balance |
| 750 A 111000 101 401 000     | Cash/Cash/US Bank Checking                        | 31,168.54         | 15,449.25   | -9,219.03     | 37,398.76      |
| 750 A 111000 103 401 000     | Cash/Cash-Savings/US Bank Savings                 | 16.78             | 0.00        | 0.00          | 16.78          |
| 750 A 111000 103 401 003     | Cash/Cash-Savings/Savings                         | 13,744.21         | 0.00        | 0.00          | 13,744.21      |
| 750 A 111000 104 401 000     | Cash/Cash - CD/US Bank CD                         | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 A 111000 105 401 000     | Cash/Cash - CD 2/ID First CD                      | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 A 111000 106 401 000     | Cash/LGIP Savings 3634                            | 100,703.52        | 0.00        | 0.00          | 100,703.52     |
| 750 A 111000 879 401 000     | Cash/Petty Cash/Petty Cash                        | 939.00            | 0.00        | 0.00          | 939.00         |
| <b>Total Asset Accounts:</b> |   | 146,572.05        | 15,449.25   | -9,219.03     | 152,802.27     |
| 750 L 111000 879 401 000     | Cash/Petty Cash/Petty Cash                        | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 000 401 000     | Student Body Ac/Out of District Student Travel    | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 120 401 000     | Student Body Ac/Music/Music                       | -592.92           | 0.00        | 0.00          | -592.92        |
| 750 L 417000 202 401 000     | Student Body Ac/Spanish/Spanish                   | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 303 401 000     | Student Body Ac/Sunshine Fund/Sunshine Fund       | -244.69           | -100.00     | 200.04        | -144.65        |
| 750 L 417000 401 401 000     | Student Body Ac/General/General                   | -15,287.38        | 0.00        | 0.00          | -15,287.38     |
| 750 L 417000 407 401 000     | Student Body Ac/Science Club/Science Club         | -227.87           | 0.00        | 0.00          | -227.87        |
| 750 L 417000 864 401 000     | Student Body Ac/MDJSD: Athletic/MDHS Booster      | -48.40            | 0.00        | 0.00          | -48.40         |
| 750 L 417000 865 401 000     | Student Body Ac/Postage/Postage                   | -68.14            | 0.00        | 0.00          | -68.14         |
| 750 L 417000 866 401 000     | Student Body Ac/Sales Tax/Sales Tax               | -47.18            | 0.00        | 0.00          | -47.18         |
| 750 L 417000 867 401 000     | Student Body Ac/Class of 2017/Class of 2022       | -3,770.63         | 0.00        | 0.00          | -3,770.63      |
| 750 L 417000 868 401 000     | Student Body Ac/Class of 2018/Class of 2023       | -1,100.00         | 0.00        | 0.00          | -1,100.00      |
| 750 L 417000 869 401 000     | Student Body Ac/Class of 2019/Class of 2024       | -1,100.00         | 0.00        | 0.00          | -1,100.00      |
| 750 L 417000 870 401 000     | Student Body Ac/Class of 2020/Class of 2020       | -100.00           | 0.00        | 0.00          | -100.00        |
| 750 L 417000 871 401 000     | Student Body Ac/Class of 2021/Class of 2025       | -1,170.92         | 0.00        | 0.00          | -1,170.92      |
| 750 L 417000 872 401 000     | Student Body Ac/ASB Senate/ASB Senate             | -1,606.49         | 0.00        | 0.00          | -1,606.49      |
| 750 L 417000 873 401 000     | Student Body Ac/BPA/BPA                           | -121.89           | 0.00        | 0.00          | -121.89        |
| 750 L 417000 874 401 000     | Student Body Ac/Counseling/Counseling             | -4,203.31         | 0.00        | 0.00          | -4,203.31      |
| 750 L 417000 875 401 000     | Student Body Ac/Drama/Drama                       | -1,858.81         | 0.00        | 1,857.50      | -1.31          |
| 750 L 417000 876 401 000     | Student Body Ac/Science/Science                   | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 877 401 000     | Student Body Ac/Family Consumer/Family Consumer S | -2,777.80         | 0.00        | 0.00          | -2,777.80      |
| 750 L 417000 878 401 000     | Student Body Ac/French Club/French Club           | -543.27           | 0.00        | 0.00          | -543.27        |
| 750 L 417000 879 401 000     | Student Body Ac/Petty Cash/Petty Cash             | -1,017.95         | 0.00        | 0.00          | -1,017.95      |
| 750 L 417000 881 401 000     | Student Body Ac/Industrial Arts/Industrial Arts   | -4,452.35         | 0.00        | 0.00          | -4,452.35      |
| 750 L 417000 882 401 000     | Student Body Ac/Interact Club/Interact Club       | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 883 401 000     | Student Body Ac/Lost Books/Lost Books             | -2,328.93         | 0.00        | 0.00          | -2,328.93      |
| 750 L 417000 884 401 000     | Student Body Ac/NHS/National Honor Society        | -2,209.86         | 0.00        | 0.00          | -2,209.86      |
| 750 L 417000 885 401 000     | Student Body Ac/Scholarships/Scholarships         | -7,108.24         | 0.00        | 2,428.78      | -4,679.46      |

| Account                  | Description                                       | Aug. 1, 2021      | Posted SBAA | Posted SBAA   | Aug. 31, 2021  |
|--------------------------|---|-------------------|-------------|---------------|----------------|
|                          |   | Beginning Balance | Receipts    | Disbursements | Ending Balance |
| 750 L 417000 886 401 000 | Student Body Ac/Weight Room/Weight Room           | -687.50           | 0.00        | 190.08        | -497.42        |
| 750 L 417000 887 401 000 | Student Body Ac/Yearbook/Yearbook                 | -3,506.35         | 0.00        | 0.00          | -3,506.35      |
| 750 L 417000 888 401 000 | Student Body Ac/Greenhouse/Greenhouse             | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 889 401 000 | Student Body Ac/Art Club/Art Club                 | -178.52           | 0.00        | 0.00          | -178.52        |
| 750 L 417000 891 401 000 | Student Body Ac/iClub/iClub                       | -1,936.16         | 0.00        | 0.00          | -1,936.16      |
| 750 L 417000 892 401 000 | Student Body Ac/Humanitarian/Humanitarian Club    | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 893 401 000 | Student Body Ac/Mathletes Club/Mathletes Club     | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 894 401 000 | Student Body Ac/MDHS Garden/MDHS Garden           | -2,305.47         | 0.00        | 0.00          | -2,305.47      |
| 750 L 417000 895 401 000 | Student Body Ac/Committed/Committed Program       | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 896 401 000 | Student Body Ac/Music Boosters/Music Boosters     | -8,143.50         | 0.00        | 0.00          | -8,143.50      |
| 750 L 417000 897 401 000 | Student Body Ac/Beverage Vend/Beverage Vending    | -1,415.03         | 0.00        | 0.00          | -1,415.03      |
| 750 L 417000 898 401 000 | Student Body Ac/BSoccer G/BSoccer General         | -532.90           | 0.00        | 0.00          | -532.90        |
| 750 L 417000 899 401 000 | Student Body Ac/Cheerleading G/Cheerleading Gener | -818.11           | 0.00        | 0.00          | -818.11        |
| 750 L 417000 900 401 000 | Student Body Ac/Cross Country G/Cross Country Gen | -305.00           | 0.00        | 0.00          | -305.00        |
| 750 L 417000 901 401 000 | Student Body Ac/Football G/Football General       | -613.05           | 0.00        | 0.00          | -613.05        |
| 750 L 417000 902 401 000 | Student Body Ac/GSoccer G/GSoccer General         | -567.48           | 0.00        | 0.00          | -567.48        |
| 750 L 417000 903 401 000 | Student Body Ac/Volleyball G/Volleyball General   | -565.74           | 0.00        | 0.00          | -565.74        |
| 750 L 417000 904 401 000 | Student Body Ac/BBasketball G/BBasketball General | -500.00           | 0.00        | 0.00          | -500.00        |
| 750 L 417000 905 401 000 | Student Body Ac/GBasketball G/GBasketball General | -383.99           | 0.00        | 0.00          | -383.99        |
| 750 L 417000 906 401 000 | Student Body Ac/Wrestling G/Wrestling General     | -325.75           | 0.00        | 0.00          | -325.75        |
| 750 L 417000 907 401 000 | Student Body Ac/Baseball G/Baseball General       | -4.28             | 0.00        | 0.00          | -4.28          |
| 750 L 417000 908 401 000 | Student Body Ac/Golf G/Golf General               | -30.94            | 0.00        | 0.00          | -30.94         |
| 750 L 417000 909 401 000 | Student Body Ac/Library/Library                   | -645.68           | 0.00        | 0.00          | -645.68        |
| 750 L 417000 910 401 000 | Student Body Ac/Bank Interest/Bank Interest/Servi | -2,505.16         | 0.00        | 0.00          | -2,505.16      |
| 750 L 417000 911 401 000 | Student Body Ac/Softball G/Softball General       | -539.02           | 0.00        | 0.00          | -539.02        |
| 750 L 417000 912 401 000 | Student Body Ac/Track G/Track General             | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 913 401 000 | Student Body Ac/Vandal Pride C/Vandal Pride Club  | -5,209.35         | 0.00        | 0.00          | -5,209.35      |
| 750 L 417000 915 401 000 | Student Body Ac/Admissions/Admissions             | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 916 401 000 | Student Body Ac/ASB Cards/ASB Cards               | -15,701.88        | 0.00        | 0.00          | -15,701.88     |
| 750 L 417000 917 401 000 | Student Body Ac/Family Passes/Family Passes       | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 918 401 000 | Student Body Ac/Game Manager/Game Manager         | -397.50           | 0.00        | 0.00          | -397.50        |
| 750 L 417000 919 401 000 | Student Body Ac/Real Foods/Real Foods for Real Pe | -1,321.97         | 0.00        | 0.00          | -1,321.97      |
| 750 L 417000 920 401 000 | Student Body Ac/Officials/Officials               | -8,837.23         | 0.00        | 0.00          | -8,837.23      |
| 750 L 417000 921 401 000 | Student Body Ac/Athletic Mgmt/Athletic Management | -3,551.07         | -1,486.00   | 2,977.03      | -2,060.04      |
| 750 L 417000 922 401 000 | Student Body Ac/State Travel/State Travel         | -194.26           | 0.00        | 0.00          | -194.26        |
| 750 L 417000 923 401 000 | Student Body Ac/Uniforms/Uniforms                 | -3,748.75         | 0.00        | 0.00          | -3,748.75      |
| 750 L 417000 924 401 000 | Student Body Ac/WIC/WIC                           | -4,208.01         | 0.00        | 0.00          | -4,208.01      |
| 750 L 417000 925 401 000 | Student Body Ac/B Soccer F/B Soccer - Fundraising | -1,069.55         | 0.00        | 0.00          | -1,069.55      |
| 750 L 417000 926 401 000 | Student Body Ac/Cheerleading F/Cheerleading Fundr | -1,011.27         | 0.00        | 468.00        | -543.27        |

| <u>Account</u>                   | <u>Description</u>                                | <u>Aug. 1, 2021</u><br><u>Beginning Balance</u> | <u>Posted SBAA</u><br><u>Receipts</u> | <u>Posted SBAA</u><br><u>Disbursements</u> | <u>Aug. 31, 2021</u><br><u>Ending Balance</u> |
|----------------------------------|---|---|---------------------------------------|--|---|
| 750 L 417000 927 401 000         | Student Body Ac/Cross Country F/Cross Country Fun | -981.82   | -311.75                               | 95.00                                      | -1,198.57                                     |
| 750 L 417000 928 401 000         | Student Body Ac/Football F/Football Fundraising   | -3,111.94                                       | -5,320.00                             | 1,002.60                                   | -7,429.34                                     |
| 750 L 417000 929 401 000         | Student Body Ac/GSoccer F/GSoccer - Fundraising   | -3,162.22                                       | 0.00                                  | 0.00                                       | -3,162.22                                     |
| 750 L 417000 930 401 000         | Student Body Ac/Volleyball F/Volleyball Fundraisi | -2,296.93                                       | -6,491.50                             | 0.00                                       | -8,788.43                                     |
| 750 L 417000 931 401 000         | Student Body Ac/BBasketball F/BBasketball Fundrai | -1,103.99                                       | 0.00                                  | 0.00                                       | -1,103.99                                     |
| 750 L 417000 932 401 000         | Student Body Ac/GBasketball F/GBasketball Fundrai | -166.41   | -1,240.00                             | 0.00                                       | -1,406.41                                     |
| 750 L 417000 933 401 000         | Student Body Ac/Wrestling F/Wrestling Fundraising | -212.64   | 0.00                                  | 0.00                                       | -212.64                                       |
| 750 L 417000 934 401 000         | Student Body Ac/Baseball F/Baseball Fundraising   | -6,026.11                                       | -500.00                               | 0.00                                       | -6,526.11                                     |
| 750 L 417000 935 401 000         | Student Body Ac/Golf F/Golf Fundraising           | -1,026.29                                       | 0.00                                  | 0.00                                       | -1,026.29                                     |
| 750 L 417000 936 401 000         | Student Body Ac/Softball F/Softball Fundraising   | -2,343.65                                       | 0.00                                  | 0.00                                       | -2,343.65                                     |
| 750 L 417000 937 401 000         | Student Body Ac/Track F/Track Fundraising         | -2,450.86                                       | 0.00                                  | 0.00                                       | -2,450.86                                     |
| 750 L 417000 938 401 000         | Student Body Ac/Clearing Acct/Clearing Account    | 232.68  | 0.00                                  | 0.00                                       | 232.68  |
| 750 L 417000 999 401 000         | Student Body Ac/PE/Athletic/Physical Education/At | -174.37   | 0.00                                  | 0.00                                       | -174.37                                       |
| <b>Total Liability Accounts:</b> |   | <b>-146,572.05</b>                              | <b>-15,449.25</b>                     | <b>9,219.03</b>                            | <b>-152,802.27</b>                            |
| <b>Total Asset Accounts:</b>     |   | <b>146,572.05</b>                               | <b>15,449.25</b>                      | <b>-9,219.03</b>                           | <b>152,802.27</b>                             |
| <b>Total Liability Accounts:</b> |   | <b>-146,572.05</b>                              | <b>-15,449.25</b>                     | <b>9,219.03</b>                            | <b>-152,802.27</b>                            |
| <b>Total Equity Accounts:</b>    |   | <b>0.00</b>                                     | <b>0.00</b>                           | <b>0.00</b>                                | <b>0.00</b>                                   |
| <b>Total Revenue Accounts:</b>   |   | <b>0.00</b>                                     | <b>0.00</b>                           | <b>0.00</b>                                | <b>0.00</b>                                   |
| <b>Total Expense Accounts:</b>   |   | <b>0.00</b>                                     | <b>0.00</b>                           | <b>0.00</b>                                | <b>0.00</b>                                   |
| <b>Grand Total:</b>              |   | <b>0.00</b>                                     | <b>0.00</b>                           | <b>0.00</b>                                | <b>0.00</b>                                   |

\*\*\*\*\* End of report \*\*\*\*\*

SBAA Account Receipt/Disbursement Summary Report Aug. 1, 2021 - Aug. 31, 2021

Description: SBAA Entity 602 Acct. Receipt/Disbursement Summary Rpt - ASB Board Summary Report

| Account                          | Description                                       | Aug. 1, 2021      | Posted SBAA | Posted SBAA   | Aug. 31, 2021  |
|----------------------------------|---|-------------------|-------------|---------------|----------------|
|                                  |   | Beginning Balance | Receipts    | Disbursements | Ending Balance |
| 750 A 111000 101 602 000         | Cash/Cash   | 20,043.04         | 0.00        | -74.84        | 19,968.20      |
| <b>Total Asset Accounts:</b>     |   | 20,043.04         | 0.00        | -74.84        | 19,968.20      |
| 750 L 111000 101 602 000         | Cash/Cash/Petty Cash                              | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 111000 952 602 000         | Cash/Gifted-Talented/Gifted and Talented          | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 120 602 000         | Student Body Ac/Music/Music                       | -28.90            | 0.00        | 0.00          | -28.90         |
| 750 L 417000 202 602 000         | Student Body Ac/Spanish/Spanish Club              | -726.71           | 0.00        | 0.00          | -726.71        |
| 750 L 417000 401 602 000         | Student Body Ac/General/Miscellaneous             | -2,082.98         | 0.00        | 0.00          | -2,082.98      |
| 750 L 417000 866 602 000         | Student Body Ac/Sales Tax/Sales Tax               | 0.00              | 0.00        | 0.00          | 0.00           |
| 750 L 417000 876 602 000         | Student Body Ac/Science/Science Club              | -86.78            | 0.00        | 0.00          | -86.78         |
| 750 L 417000 879 602 000         | Student Body Ac/Petty Cash/Petty Cash             | -500.00           | 0.00        | 0.00          | -500.00        |
| 750 L 417000 884 602 000         | Student Body Ac/NHS/Honor Society                 | -261.64           | 0.00        | 74.84         | -186.80        |
| 750 L 417000 887 602 000         | Student Body Ac/Yearbook/Yearbook                 | -2,542.14         | 0.00        | 0.00          | -2,542.14      |
| 750 L 417000 889 602 000         | Student Body Ac/Art Club/Art Club                 | -1,034.68         | 0.00        | 0.00          | -1,034.68      |
| 750 L 417000 899 602 000         | Student Body Ac/Cheerleading G/Cheerleading       | -522.77           | 0.00        | 0.00          | -522.77        |
| 750 L 417000 900 602 000         | Student Body Ac/Cross Country G/Cross Country     | -362.15           | 0.00        | 0.00          | -362.15        |
| 750 L 417000 901 602 000         | Student Body Ac/Football G/Football               | -1,731.49         | 0.00        | 0.00          | -1,731.49      |
| 750 L 417000 903 602 000         | Student Body Ac/Volleyball G/Volleyball           | -2,952.04         | 0.00        | 0.00          | -2,952.04      |
| 750 L 417000 904 602 000         | Student Body Ac/BBasketball G/Boys Basketball     | -69.90            | 0.00        | 0.00          | -69.90         |
| 750 L 417000 905 602 000         | Student Body Ac/GBasketball G/Girls Basketball    | -523.53           | 0.00        | 0.00          | -523.53        |
| 750 L 417000 906 602 000         | Student Body Ac/Wrestling G/Wrestling             | -951.40           | 0.00        | 0.00          | -951.40        |
| 750 L 417000 912 602 000         | Student Body Ac/Track G/Track & Field             | -71.67            | 0.00        | 0.00          | -71.67         |
| 750 L 417000 939 602 000         | Student Body Ac/Faculty/Faculty                   | -244.27           | 0.00        | 0.00          | -244.27        |
| 750 L 417000 940 602 000         | Student Body Ac/Student Council/Student Council   | 33.89             | 0.00        | 0.00          | 33.89          |
| 750 L 417000 941 602 000         | Student Body Ac/6th Grade/6th Grade               | -250.41           | 0.00        | 0.00          | -250.41        |
| 750 L 417000 942 602 000         | Student Body Ac/Veterans Prg/Veterans Program     | -472.11           | 0.00        | 0.00          | -472.11        |
| 750 L 417000 943 602 000         | Student Body Ac/Chess Club/Chess Club             | -45.27            | 0.00        | 0.00          | -45.27         |
| 750 L 417000 944 602 000         | Student Body Ac/Business Club/Business Club       | -419.16           | 0.00        | 0.00          | -419.16        |
| 750 L 417000 945 602 000         | Student Body Ac/Special Ed/Special Education      | -235.60           | 0.00        | 0.00          | -235.60        |
| 750 L 417000 948 602 000         | Student Body Ac/Lifetime Sports/Lifetime Sports   | -2,633.54         | 0.00        | 0.00          | -2,633.54      |
| 750 L 417000 949 602 000         | Student Body Ac/Debate Club/Debate Club           | -100.00           | 0.00        | 0.00          | -100.00        |
| 750 L 417000 950 602 000         | Student Body Ac/7th Grade/7th Grade               | -250.06           | 0.00        | 0.00          | -250.06        |
| 750 L 417000 951 602 000         | Student Body Ac/8th Grade/8th Grade               | -666.34           | 0.00        | 0.00          | -666.34        |
| 750 L 417000 952 602 000         | Student Body Ac/Gifted-Talented/Gifted and Talent | -82.02            | 0.00        | 0.00          | -82.02         |
| 750 L 417000 953 602 000         | Student Body Ac/Samson/Samson Trail Run           | -229.37           | 0.00        | 0.00          | -229.37        |
| <b>Total Liability Accounts:</b> |   | -20,043.04        | 0.00        | 74.84         | -19,968.20     |

| <u>Account</u> | <u>Description</u>               | <u>Aug. 1, 2021</u><br><u>Beginning Balance</u> | <u>Posted SBAA</u><br><u>Receipts</u> | <u>Posted SBAA</u><br><u>Disbursements</u> | <u>Aug. 31, 2021</u><br><u>Ending Balance</u> |
|----------------|----------------------------------|---|---------------------------------------|--|---|
|                | <b>Total Asset Accounts:</b>     | 20,043.04                                       | 0.00                                  | -74.84                                     | 19,968.20                                     |
|                | <b>Total Liability Accounts:</b> | -20,043.04                                      | 0.00                                  | 74.84                                      | -19,968.20                                    |
|                | <b>Total Equity Accounts:</b>    | 0.00  | 0.00                                  | 0.00                                       | 0.00  |
|                | <b>Total Revenue Accounts:</b>   | 0.00  | 0.00                                  | 0.00                                       | 0.00  |
|                | <b>Total Expense Accounts:</b>   | 0.00  | 0.00                                  | 0.00                                       | 0.00  |
|                | <b>Grand Total:</b>              | 0.00  | 0.00                                  | 0.00                                       | 0.00  |

\*\*\*\*\* End of report \*\*\*\*\*

Description: SBAA Entity 102 Acct. Receipt/Disbursement Summary Rpt - ASB Board Summary Report

| Account                          | Description                                      | Aug. 1, 2021<br>Beginning Balance | Posted SBAA<br>Receipts | Posted SBAA<br>Disbursements | Aug. 31, 2021<br>Ending Balance |
|----------------------------------|--|-----------------------------------|-------------------------|------------------------------|---------------------------------|
| 750 A 111000 101 102 000         | Cash/Cash  | 10,740.34                         | 0.00                    | -80.56                       | 10,659.78                       |
| <b>Total Asset Accounts:</b>     |  | 10,740.34                         | 0.00                    | -80.56                       | 10,659.78                       |
| 750 L 417000 120 102 000         | Student Body Ac/Music/Music                      | -147.13                           | 0.00                    | 0.00                         | -147.13                         |
| 750 L 417000 201 102 000         | Student Body Ac/Donations-Grant/Donations-Grants | -48.02                            | 0.00                    | 0.00                         | -48.02                          |
| 750 L 417000 202 102 000         | Student Body Ac/Spanish/Spanish                  | -551.51                           | 0.00                    | 0.00                         | -551.51                         |
| 750 L 417000 304 102 000         | Student Body Ac/Classroom K/Classroom K          | -105.82                           | 0.00                    | 0.00                         | -105.82                         |
| 750 L 417000 305 102 000         | Student Body Ac/Classroom 1/Classroom 1          | -533.52                           | 0.00                    | 0.00                         | -533.52                         |
| 750 L 417000 306 102 000         | Student Body Ac/Classroom 2/Classroom 2          | -244.08                           | 0.00                    | 0.00                         | -244.08                         |
| 750 L 417000 307 102 000         | Student Body Ac/Classroom 3/Classroom 3          | -362.27                           | 0.00                    | 0.00                         | -362.27                         |
| 750 L 417000 308 102 000         | Student Body Ac/Classroom 4/Classroom 4          | -428.04                           | 0.00                    | 0.00                         | -428.04                         |
| 750 L 417000 309 102 000         | Student Body Ac/Classroom 5/Classroom 5          | -2,820.34                         | 0.00                    | 0.00                         | -2,820.34                       |
| 750 L 417000 401 102 000         | Student Body Ac/General/General                  | -2,240.43                         | 0.00                    | 80.56                        | -2,159.87                       |
| 750 L 417000 666 102 000         | Student Body Ac/Run Girl Run/Run Girl Run        | -218.04                           | 0.00                    | 0.00                         | -218.04                         |
| 750 L 417000 888 102 000         | Student Body Ac/Greenhouse/Greenhouse            | -1,017.88                         | 0.00                    | 0.00                         | -1,017.88                       |
| 750 L 417000 909 102 000         | Student Body Ac/Library/Library                  | -208.40                           | 0.00                    | 0.00                         | -208.40                         |
| 750 L 417000 948 102 000         | Student Body Ac/Lifetime Sports/Ski Day/Lifetime | -537.00                           | 0.00                    | 0.00                         | -537.00                         |
| 750 L 417000 999 102 000         | Student Body Ac/PE/Athletic/Physical Education   | -1,277.86                         | 0.00                    | 0.00                         | -1,277.86                       |
| <b>Total Liability Accounts:</b> |  | -10,740.34                        | 0.00                    | 80.56                        | -10,659.78                      |
| <b>Total Asset Accounts:</b>     |  | 10,740.34                         | 0.00                    | -80.56                       | 10,659.78                       |
| <b>Total Liability Accounts:</b> |  | -10,740.34                        | 0.00                    | 80.56                        | -10,659.78                      |
| <b>Total Equity Accounts:</b>    |  | 0.00                              | 0.00                    | 0.00                         | 0.00                            |
| <b>Total Revenue Accounts:</b>   |  | 0.00                              | 0.00                    | 0.00                         | 0.00                            |
| <b>Total Expense Accounts:</b>   |  | 0.00                              | 0.00                    | 0.00                         | 0.00                            |
| <b>Grand Total:</b>              |  | 0.00                              | 0.00                    | 0.00                         | 0.00                            |

\*\*\*\*\* End of report \*\*\*\*\*

Description: SBAAC Entity 101 Acct. Receipt/Disbursement Summary Rpt - ASB BOARD SUMMARY REPORT

| <u>Account</u>                   | <u>Description</u>                              | <u>Aug. 1, 2021</u><br><u>Beginning Balance</u> | <u>Posted SBAA</u><br><u>Receipts</u> | <u>Posted SBAA</u><br><u>Disbursements</u> | <u>Aug. 31, 2021</u><br><u>Ending Balance</u> |
|----------------------------------|---|---|---------------------------------------|--|---|
| 750 A 111000 101 101 000         | Cash/Cash/Cash                                  | 19,714.01                                       | 280.00                                | -278.40                                    | 19,715.61                                     |
| 750 A 111000 103 101 000         | Cash/Cash-Savings/Cash-Savings                  | 683.31  | 0.00                                  | 0.00                                       | 683.31  |
| <b>Total Asset Accounts:</b>     |   | <b>20,397.32</b>                                | <b>280.00</b>                         | <b>-278.40</b>                             | <b>20,398.92</b>                              |
| 750 L 114000 111 101 000         | Other Receivabl/Elementary Fund                 | 0.00  | 0.00                                  | 0.00                                       | 0.00  |
| 750 L 417000 111 101 000         | Student Body Ac/Elementary Fund/Elementary Fund | -13,847.91                                      | 0.00                                  | 278.40                                     | -13,569.51                                    |
| 750 L 417000 120 101 000         | Student Body Ac/Music/Music Fund                | -73.83  | 0.00                                  | 0.00                                       | -73.83  |
| 750 L 417000 201 101 000         | Student Body Ac/Donations-Grant/Donations       | -1,011.74                                       | 0.00                                  | 0.00                                       | -1,011.74                                     |
| 750 L 417000 222 101 000         | Student Body Ac/McCall Art/McCall Art Calendar  | -199.90   | -240.00                               | 0.00                                       | -439.90                                       |
| 750 L 417000 303 101 000         | Student Body Ac/Sunshine Fund/Sunshine Fund     | -43.85  | -20.00                                | 0.00                                       | -63.85  |
| 750 L 417000 305 101 000         | Student Body Ac/Classroom 1/1st Grade           | 0.00  | 0.00                                  | 0.00                                       | 0.00  |
| 750 L 417000 306 101 000         | Student Body Ac/Classroom 2/2nd Grade           | 0.00  | 0.00                                  | 0.00                                       | 0.00  |
| 750 L 417000 307 101 000         | Student Body Ac/Classroom 3/3rd Grade           | 0.00  | 0.00                                  | 0.00                                       | 0.00  |
| 750 L 417000 309 101 000         | Student Body Ac/Classroom 5/5th Grade           | -4.40   | 0.00                                  | 0.00                                       | -4.40   |
| 750 L 417000 444 101 000         | Student Body Ac/Fourth Grade/Fourth Grade       | -768.28   | 0.00                                  | 0.00                                       | -768.28                                       |
| 750 L 417000 620 101 000         | Student Body Ac/Interest/Interest               | 57.10   | 0.00                                  | 0.00                                       | 57.10   |
| 750 L 417000 909 101 000         | Student Body Ac/Library/Library                 | -4,504.51                                       | -20.00                                | 0.00                                       | -4,524.51                                     |
| <b>Total Liability Accounts:</b> |   | <b>-20,397.32</b>                               | <b>-280.00</b>                        | <b>278.40</b>                              | <b>-20,398.92</b>                             |
| <b>Total Asset Accounts:</b>     |   | <b>20,397.32</b>                                | <b>280.00</b>                         | <b>-278.40</b>                             | <b>20,398.92</b>                              |
| <b>Total Liability Accounts:</b> |   | <b>-20,397.32</b>                               | <b>-280.00</b>                        | <b>278.40</b>                              | <b>-20,398.92</b>                             |
| <b>Total Equity Accounts:</b>    |   | <b>0.00</b>                                     | <b>0.00</b>                           | <b>0.00</b>                                | <b>0.00</b>                                   |
| <b>Total Revenue Accounts:</b>   |   | <b>0.00</b>                                     | <b>0.00</b>                           | <b>0.00</b>                                | <b>0.00</b>                                   |
| <b>Total Expense Accounts:</b>   |   | <b>0.00</b>                                     | <b>0.00</b>                           | <b>0.00</b>                                | <b>0.00</b>                                   |
| <b>Grand Total:</b>              |   | <b>0.00</b>                                     | <b>0.00</b>                           | <b>0.00</b>                                | <b>0.00</b>                                   |

\*\*\*\*\* End of report \*\*\*\*\*

**Description: SBAA Entity 102 Check Request Report - ASB Check Request Report**

Bank Account: DES Checking (Us Bank Na)

| Check Nbr                           | Check ID                 | Amount            | Void | Check Date     | Vendor                 | Prt/Pst Dt     | Stmt Date    | Entered By       |
|-------------------------------------|--------------------------|-------------------|------|----------------|------------------------|----------------|--------------|------------------|
| Description                         |                          | 1099              |      | Invoice Amount |                        | Invoice Number | Invoice Date |                  |
| General Ledger Account Distribution |                          | Accounting Amount |      |                |                        |                |              |                  |
| 000002067                           | 000028041                | 40.28             |      | 08/03/2021     | Idaho Spring Water Co. |                | 08/03/2021   | Davenport, Wendy |
|                                     | monthly staff water      |                   |      |                | YES                    | 40.28          | 72521        | 07/25/2021       |
|                                     | 750 L 417000 401 102 000 |                   |      |                |                        | 40.28          |              |                  |
| 000002068                           | 000028451                | 40.28             | *    | 08/30/2021     | Idaho Spring Water Co. |                | 08/30/2021   | Davenport, Wendy |
|                                     | staff water              |                   |      |                | YES                    | 40.28          | 82521        | 08/25/2021       |
|                                     | 750 L 417000 401 102 000 |                   |      |                |                        | 40.28          |              |                  |
| 000002068                           | 000028452                | 40.28             | VOID | 08/30/2021     | Idaho Spring Water Co. |                | 08/30/2021   | Davenport, Wendy |
|                                     | staff water              |                   |      |                | YES                    | 40.28          | 82521        | 08/25/2021       |
|                                     | 750 L 417000 401 102 000 |                   |      |                |                        | 40.28          |              |                  |
| 000002069                           | 000028454                | 40.28             |      | 08/30/2021     | Idaho Spring Water Co. |                | 08/30/2021   | Davenport, Wendy |
|                                     | staff water              |                   |      |                |                        | 40.28          | 82521        | 08/25/2021       |
|                                     | 750 L 417000 401 102 000 |                   |      |                |                        | 40.28          |              |                  |
| Not Printed                         | 000028453                | 40.28             |      | 08/30/2021     | Idaho Spring Water Co. |                |              | Davenport, Wendy |
|                                     | staff water              |                   |      |                | YES                    | 40.28          | 82521        | 08/25/2021       |
|                                     | 750 L 417000 401 102 000 |                   |      |                |                        | 40.28          |              |                  |

5 Check Requests for DES Checking  
 1 Void(s)  
 1 Not Printed  
 120.84 Net Amount of Check Requests for DES Checking  
 80.56 1099 Amount of Check Requests for DES Checking

**Grand Totals**  
 5 Check Requests  
 1 Void(s)  
 1 Not Printed  
 120.84 Net Amount of Check Requests  
 80.56 1099 Amount of Check Requests

\* A void check record exists for this check.

\*\*\*\*\* End of report \*\*\*\*\*

Description: SBAA Entity 101 Check Request Report - ASB Check Register Report

Bank Account: BRME Checking (Us Bank Na)

| Check Nbr                           | Check ID                 | Amount            | Void           | Check Date     | Vendor  | Prt/Pst Dt | Stmt Date  | Entered By      |
|-------------------------------------|--------------------------|-------------------|----------------|----------------|---|------------|------------|-----------------|
| Description                         |                          | 1099              | Invoice Amount | Invoice Number | Invoice Date                                    |            |            |                 |
| General Ledger Account Distribution |                          | Accounting Amount |                |                |   |            |            |                 |
| 000002319                           | 000028306                | 150.00            |                | 08/17/2021     | Neon Pops                                       |            | 08/17/2021 | Frederick, Jodi |
|                                     | back to school treats    |                   |                |                | YES   | 150.00     | 81321      | 08/13/2021      |
|                                     | 750 L 417000 111 101 000 |                   |                |                |   | 150.00     |            |                 |
| 000002320                           | 000028307                | 128.40            |                | 08/17/2021     | Stacey Cakes                                    |            | 08/17/2021 | Frederick, Jodi |
|                                     | yearly birthday treats   |                   |                |                |   | 128.40     | 81621      | 08/16/2021      |
|                                     | 750 L 417000 111 101 000 |                   |                |                |   | 128.40     |            |                 |
|                                     |                          |                   |                |                | 2 Check Requests for BRME Checking              |            |            |                 |
|                                     |                          | 278.40            |                |                | Net Amount of Check Requests for BRME Checking  |            |            |                 |
|                                     |                          | 150.00            |                |                | 1099 Amount of Check Requests for BRME Checking |            |            |                 |
|                                     |                          |                   |                |                | <b>Grand Totals</b>                             |            |            |                 |
|                                     |                          |                   |                |                | 2 Check Requests                                |            |            |                 |
|                                     |                          | 278.40            |                |                | Net Amount of Check Requests                    |            |            |                 |
|                                     |                          | 150.00            |                |                | 1099 Amount of Check Requests                   |            |            |                 |

\* A void check record exists for this check.

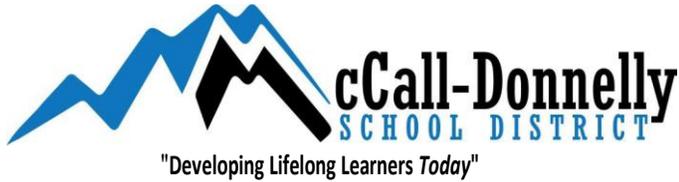
\*\*\*\*\* End of report \*\*\*\*\*

Date: September 13, 2021  
To: Board of Trustees  
From: Eric Pingrey  
Subject: Staff Member New Hires

It is recommended that the following individuals be approved for hire / assignment for the 2021-2022 school year:

| Location                                | Employee             | Assignment                                   | *Certification Required |
|---|----------------------|--|-------------------------|
| PLMS                                    | Courtney Fischer     | 8 <sup>th</sup> Grade English Teacher        | Yes                     |
| MDHS                                    | Taylor Garber        | Instructional Paraprofessional               | No                      |
| PLMS                                    | Stephanie Gullickson | Library Paraprofessional                     | No                      |
| MDHS                                    | Damon Johnson        | Asst. Boys Soccer Coach                      | No                      |
| BMES                                    | Eric Rothwell        | Kindergarten Paraprofessional                | No                      |
| MDHS                                    | Kristen Rushton      | Asst. Girls Soccer Coach                     | No                      |
| DES                                     | Victoria Wash        | Classroom/ Special Education                 | No                      |
| PLMS                                    | Margeaux Zwang       | Asst. 8 <sup>th</sup> Grade Volleyball Coach | No                      |
| DES<br>New Position<br>1 year Temporary | Christine Gardner    | Kindergarten Teacher                         | Yes                     |
| District Wide<br>Additional Part-Time   | Unfilled             | Nurse  | Yes                     |

Eric Pingrey  
Superintendent



McCall-Donnelly Joint School District No. 421  
120 Idaho Street, McCall, ID 83638  
Phone: (208) 634-2161 Fax: (208) 634-4075

Date: September 13, 2021  
To: Board of Trustees  
From: Eric Pingrey  
Subject: Employee Resignation and Transfers

It is recommended that the following resignations be approved:

| Location | Employee      | Current Assignment                    | Effective Date     |
|----------|---------------|---------------------------------------|--------------------|
| MDHS     | Taylor Garber | Special Education<br>Paraprofessional | September 13, 2021 |
| MDHS     | Debbie Holms  | Special Education<br>Paraprofessional | September 24, 2021 |

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Eric Pingrey  
Superintendent

Date: September 13, 2021  
To: Board of Trustees  
From: Bianca Imel  
Subject: Declaration of Candidacy

The McCall-Donnelly School District has received declaration of candidacy from the following constituents for the upcoming November 3, 2021 Board of Trustee election:

**For Zone 3:** Jeremy Griffin  
**For Zone 4:** Laurie Erektion  
Anna Kinney  
Doug Marolf

Write-in candidate(s):

**For Zone 3:** Rachel Esplin

All candidates have been verified and have fulfilled the requirements to file for declaration of candidacy.

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Bianca Imel, Board Clerk



Enrollment MDSD as of September 13, 2021

| <u>School</u> | <u>20-21</u> | <u>21-22</u> |            |
|---------------|--------------|--------------|------------|
| BMES          | 397          | 410          | +13        |
| DES           | 158          | 173          | +15        |
| PLMS          | 330          | 326          | -4         |
| Heartland     | 28           | 27           | -1         |
| <u>MDHS</u>   | <u>371</u>   | <u>407</u>   | <u>+36</u> |
| Total         | 1284         | 1353         | +69        |

1 [Submitting Counsel on Signature Page]

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11 UNITED STATES DISTRICT COURT  
12 NORTHERN DISTRICT OF CALIFORNIA

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14 **IN RE: JUUL LABS, INC. MARKETING,  
15 SALES PRACTICES, AND PRODUCTS  
LIABILITY LITIGATION**

**Case No. 19-md-02913-WHO**

16 THIS DOCUMENT RELATES TO:  
17 *ASPEN SCHOOL DISTRICT NO.1 v. JUUL  
18 Labs, Inc., et al.*

**SECOND AMENDED COMPLAINT**

**JURY TRIAL DEMANDED**

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1           674. In January 2020, the FDA issued: Enforcement Priorities for Electronic Nicotine  
2 Delivery Systems (ENDS) and Other Deemed Products on the Market Without Premarket  
3 Authorization: Guidance for Industry (2020 FDA Guidance), directed at the e-cigarette industry,  
4 which detailed the FDA’s plan to prioritize enforcement of regulations prohibiting the sale of  
5 flavored e-cigarette products and prohibiting the targeting of youth and minors.<sup>874</sup> The 2020  
6 FDA Guidance focused on flavored e-cigarettes that appeal to children, including fruit and mint:  
7 “[C]ompanies that do not cease manufacture, distribution and sale of unauthorized flavored  
8 cartridge-based e-cigarettes . . . within 30 days risk FDA enforcement actions.”<sup>875</sup>

9           **4. The Government’s Efforts to Address the JUUL Crisis Were Too Late and**  
10           **the Damage Has Already Been Done**

11           675. By the time the FDA acted, youth consumption of e-cigarettes had already  
12 reached an all-time high, and the e-cigarette industry’s presence on social media became an  
13 unstoppable force. The 2020 FDA Guidance acknowledges that two of the largest 2019 surveys  
14 of youth cigarette use found that e-cigarette use had reached the highest levels ever recorded.<sup>876</sup>  
15 By December 2019, there were over 2,500 reported cases of e-cigarette related hospitalization  
16 for lung injury, including over fifty confirmed deaths.<sup>877</sup> Despite the FDA’s efforts between 2017  
17 and 2019, youth consumption of e-cigarettes doubled among middle and high school students  
18 over the same period.<sup>878</sup> In 2019, the total number of middle and high school students reporting  
19 current use of e-cigarettes surpassed five million for the first time in history.<sup>879</sup>

20           676. JLI’s presence on social media has also persisted, even without further initiation  
21 by JLI—the hallmark of a successful viral marketing campaign. When the “#juul” hashtag was  
22 first used on social media, it was a series of thirteen tweets on Twitter. By the time JLI  
23 announced it would shut down its Instagram account, “#juul” had been featured in over 250,000

24 \_\_\_\_\_  
25 <sup>874</sup> *Id.*

26 <sup>875</sup> News Release, *FDA Finalizes Enforcement Policy on Unauthorized Flavored Cartridge-Based E-Cigarettes That Appeal to Children, Including Fruit and Mint*, U.S. FDA (Jan. 2, 2020), <https://www.fda.gov/news-events/press-announcements/fda-finalizes-enforcement-policy-unauthorized-flavored-cartridge-based-e-cigarettes-appeal-children>.

27 <sup>876</sup> *Enforcement Priorities for Electronic Nicotine Delivery Systems (ENDS) and Other Deemed Products on the Market Without Premarket Authorization*, U.S. FDA (Jan. 2020), <https://www.fda.gov/media/133880/download>.

28 <sup>877</sup> Karen A. Cullen et al., *E-cigarette Use Among Youth in the United States, 2019*, 322 *JAMA* 2095 (2019).

<sup>878</sup> *Id.*

<sup>879</sup> *Id.*

1 posts on Instagram. A study by Stanford University found that in the eight months after JLI  
2 ceased all promotional postings, community posting accelerated, to nearly half a million posts.  
3 Whereas before JLI exited Instagram, “#juul” appeared on average in 315 posts per day, that  
4 number tripled to 1084 posts per day after JLI shut down its Instagram account.<sup>880</sup>

5 677. The FDA’s anti-e-cigarette campaign on social media was aimed at youth and  
6 middle and high school students. The campaign used the slogan “The Real Cost” to educate  
7 youth on social media platforms about the health impacts of e-cigarette consumption—the real  
8 cost of using e-cigarettes. A recent study from the University of California Berkeley found that  
9 since September 2018, when the FDA’s social media campaign began, the hashtag  
10 “#TheRealCost” was used about fifty times per month on Instagram. By comparison, e-cigarette  
11 related hashtags were used as many as 10,000 times more often. Despite the FDA’s social media  
12 intervention, the number of e-cigarette related posts, and the median number of likes (a strong  
13 metric of viewer engagement) the posts received, increased three-fold and six-fold,  
14 respectively.<sup>881</sup>

15 678. In short, by the time the FDA reacted to the epidemic created by Defendants,  
16 millions of youth were addicted to e-cigarettes and nicotine, and were sharing e-cigarette related  
17 posts on social media on their own.

## 18 V. GOVERNMENT ENTITY FACTUAL ALLEGATIONS

### 19 A. E-cigarette Use in Schools

20 679. In addition to severe health consequences, widespread e-cigarette use, and  
21 particularly JUUL use, has placed severe burdens on society and schools in particular. It is not an  
22 overstatement to say that JUUL has changed the high school and even middle school experience  
23 of students across the nation. As one e-cigarette shop manager told KOMO News, “It’s the new  
24 high school thing. Everyone’s got the JUUL.”<sup>882</sup>

25  
26 <sup>880</sup> Robert K. Jackler et al., *Rapid Growth of JUUL Hashtags After the Company Ceased Social Media Promotion*,  
Stanford Research Into the Impact of Tobacco Advertising (July 22, 2019),  
[http://tobacco.stanford.edu/tobacco\\_main/publications/Hashtag\\_JUUL\\_Project\\_7-22-19F.pdf](http://tobacco.stanford.edu/tobacco_main/publications/Hashtag_JUUL_Project_7-22-19F.pdf).

27 <sup>881</sup> Julia Vassey, #Vape: Measuring E-cigarette Influence on Instagram With Deep Learning and Text Analysis, 4  
Frontiers in Comm’n 75 (2020), <https://www.frontiersin.org/articles/10.3389/fcomm.2019.00075/full>.

28 <sup>882</sup> *Juuling at School*, KOMO News (2019), <https://komonews.com/news/healthworks/dangerous-teen-trend-juuling-at-school>.

1 680. The JUUL youth addiction epidemic spread rapidly across high schools in the  
2 United States. JUUL surged in popularity, largely through social media networks, and created  
3 patterns of youth usage, illegal youth transactions, and addiction, that are consistent with the  
4 account from Reddit that described widespread JUUL use discussed above.

5 681. E-cigarette use has completely changed school bathrooms—now known as “the  
6 Juul room.”<sup>883</sup> As one high school student explained, “it’s just a cloud.”<sup>884</sup>

7 682. As another high school student explained, “You can pull it out, you can have it  
8 anywhere. To smoke a cigarette you have to hit the bus stop. You want a Juul you hit the  
9 bathroom, it’s easy.”<sup>885</sup> He added that JLI “market[s] it as an alternative to cigarettes but really  
10 it’s a bunch of kids who have never picked up a pack and they’re starting their nicotine addiction  
11 there.”<sup>886</sup> Students at another high school stated that classmates had “set off the fire alarm four  
12 times last year from vaping in the bathrooms [at school],” adding that it is commonplace to see  
13 students using e-cigarettes in school bathrooms or in the parking lot.<sup>887</sup>

14 683. An April 20, 2018 article in *The Wall Street Journal* described the problems  
15 parents and schools are facing with the meteoric rise of nicotine use by America’s youth:

16 At Northern High School in Dillsburg, Pa., Principal Steve Lehman’s locked safe,  
17 which once contained the occasional pack of confiscated cigarettes, is now filled  
18 with around 40 devices that look like flash drives.

19 The device is called a Juul and it is a type of e-cigarette that delivers a powerful  
20 dose of nicotine, derived from tobacco, in a patented salt solution that smokers  
21 say closely mimics the feeling of inhaling cigarettes. It has become a coveted  
22 teen status symbol and a growing problem in high schools and middle schools,  
23 spreading with a speed that has taken teachers, parents and school administrators  
24 by surprise.

25 \* \* \*

26 <sup>883</sup> Moriah Balingit, *In the ‘Juul room’: E-cigarettes spawn a form of teen addiction that worries doctors, parents  
27 and schools*, Wash. Post (July 26, 2019), [https://www.washingtonpost.com/local/education/helpless-to-the-draw-  
28 of-nicotine-doctors-parents-and-schools-grapple-with-teens-addicted-to-e-cigarettes/2019/07/25/e1e8ac9c-830a-  
11e9-933d-7501070ee669\\_story.html](https://www.washingtonpost.com/local/education/helpless-to-the-draw-of-nicotine-doctors-parents-and-schools-grapple-with-teens-addicted-to-e-cigarettes/2019/07/25/e1e8ac9c-830a-11e9-933d-7501070ee669_story.html).

<sup>884</sup> Greta Jochem, *Juuling in School: e-Cigarette Use Prevalent Among Local Youth*, Daily Hampshire Gazette (Nov.  
13, 2018), <https://www.gazettenet.com/Juuling-in-Schools-21439655>.

<sup>885</sup> Alison Grande, *‘Juuling’: Vaping device that looks like USB drive popular with teens*, KIRO 7 (Dec. 8, 2017),  
[https://www.kiro7.com/news/local/juuling-vaping-device-that-looks-like-usb-drive-popular-with-  
teens/660965605/](https://www.kiro7.com/news/local/juuling-vaping-device-that-looks-like-usb-drive-popular-with-teens/660965605/).

<sup>886</sup> *Id.*

<sup>887</sup> Manisha Jha, *‘You need to stop vaping right now’: Students and faculty react to Washington vape ban*, The  
Daily, U. of Wash. (Sept. 30, 2019), [http://www.dailyuw.com/news/article\\_960d8692-e324-11e9-870c-  
969d571115d6.html](http://www.dailyuw.com/news/article_960d8692-e324-11e9-870c-969d571115d6.html).

1 After two decades of declining teen cigarette use, “JUULing” is exploding. The  
2 JUUL liquid’s 5% nicotine concentration is significantly higher than that of most  
3 other commercially available e-cigarettes. JUUL Labs Inc., maker of the device,  
4 says one liquid pod delivers nicotine comparable to that delivered by a pack of  
5 cigarettes, or 200 puffs—important for adult smokers trying to switch to an e-  
6 cigarette. It is also part of what attracts teens to the product, which some experts  
7 say is potentially as addictive as cigarettes and has schools and parents scrambling  
8 to get a grip on the problem.<sup>888</sup>

6 684. This impact was only made worse by JLI intentionally targeting schools, as  
7 described above.

8 685. Such rampant e-cigarette use has effectively added another category to teachers’  
9 and school administrators’ job descriptions; many now receive special training to respond to the  
10 various problems that youth e-cigarette use presents, both in and out of the classroom. A national  
11 survey of middle schools and high schools found that 44.4% of schools have had to implement  
12 policies to address JUUL use.<sup>889</sup> Participants in the survey reported multiple barriers to enforcing  
13 these policies, including the discreet appearance of the product, difficulty pinpointing the vapor  
14 or scent, and the addictive nature of the product.

15 686. Across the United States, schools have had to divert resources and administrators  
16 have had to go to extreme lengths to respond to the ever-growing number of students using e-  
17 cigarettes on school grounds, including in restrooms. According to the *Truth Initiative*, more than  
18 40% of all teachers and administrators reported responding to the JUUL crisis through camera  
19 surveillance near the school’s restroom; almost half (46%) reported camera surveillance  
20 elsewhere in the school; and 23% reported using assigned teachers for restroom surveillance.<sup>890</sup>  
21 Some schools have responded by removing bathroom doors or even shutting bathrooms down,  
22 and schools have banned flash drives to avoid any confusion between flash drives and JUULs.  
23 Schools have also paid thousands of dollars to install special monitors to detect e-cigarette use,  
24 which they say is a small price to pay compared to the plumbing repairs otherwise spent as a

25  
26 <sup>888</sup> Anne Marie Chaker, *Schools and Parents Fight a Juul E-Cigarette Epidemic*, Wall St. J. (Apr. 4, 2018),  
<https://www.wsj.com/articles/schools-parents-fight-a-juul-e-cigarette-epidemic-1522677246>.

27 <sup>889</sup> Barbara A. Schillo, PhD et al., *JUUL in School: Teacher and Administrator Awareness and Policies of E-  
Cigarettes and JUUL in U.S. Middle and High Schools*, Truth Initiative Vol. 21(1) Health Promotion Practice 20-  
24 (Sept. 18, 2019), [https://journals.sagepub.com/doi/full/10.1177/1524839919868222?url\\_ver=Z39.88-  
2003&rfr\\_id=ori:rid:crossref.org&rfr\\_dat=cr\\_pub%3dpubmed](https://journals.sagepub.com/doi/full/10.1177/1524839919868222?url_ver=Z39.88-2003&rfr_id=ori:rid:crossref.org&rfr_dat=cr_pub%3dpubmed).

28 <sup>890</sup> *How are schools responding to JUUL and the youth e-cigarette epidemic?*, Truth Initiative (Jan. 18, 2019),  
[https://truthinitiative.org/research-resources/emerging-tobacco-products/how-are-schools-responding-juul-and-  
youth-e-cigarette](https://truthinitiative.org/research-resources/emerging-tobacco-products/how-are-schools-responding-juul-and-youth-e-cigarette).

1 result of students flushing e-cigarette paraphernalia down toilets. Other school districts have  
2 sought state grant money to create new positions for tobacco prevention supervisors, who get  
3 phone alerts when e-cigarette smoke is detected in bathrooms.

4 687. Many schools have also shifted their disciplinary policies in order to effectively  
5 address the youth e-cigarette epidemic. Rather than immediately suspending students for a first  
6 offense, school districts have created anti-e-cigarette curricula which students are required to  
7 follow in sessions held outside of normal school hours, including on Saturdays. Teachers prepare  
8 lessons and study materials for these sessions with information on the marketing and health  
9 dangers of e-cigarettes—extra work which requires teachers to work atypical hours early in the  
10 mornings and on weekends. Some schools will increase their drug testing budget to include  
11 random nicotine tests for students before they join extracurricular activities. Under this drug-  
12 testing protocol, first offenders will undergo drug and alcohol educational programming; second  
13 and third offenders will be forced to sit out from extra-curricular activities and attend substance  
14 abuse counseling.

15 688. A July 26, 2019 article in *The Washington Post* noted the measures some schools  
16 were taking to combat “JUULing” by students:

17 Many schools are at a loss for how to deal with Juuls and other e-cigarettes.  
18 Some educators report increases in the number of students being suspended after  
19 they’re caught with e-cigarettes.

20 Desperate school administrators have banned USB drives because they’re  
21 indistinguishable from Juuls. Others removed bathroom doors because teens were  
22 regularly gathering there to vape, and some have even started searching students.

23 Jonathon Bryant, chief administrator of Lincoln Charter School in North Carolina,  
24 estimated that three-quarters of suspensions in the just-completed academic year  
25 were related to vaping, and some students were suspended more than once.<sup>891</sup>

26 689. JUUL’s prevalence in schools is not a coincidence; JLI actively sought to enter  
27 school campuses. By June 2017, JLI began developing what they claimed to be a “youth

28 <sup>891</sup> Moriah Balingit, *In the 'Juul room': E-cigarettes spawn a form of teen addiction that worries doctors, parents and schools*, Wash. Post (July 26, 2019), [https://www.washingtonpost.com/local/education/helpless-to-the-draw-of-nicotine-doctors-parents-and-schools-grapple-with-teens-addicted-to-e-cigarettes/2019/07/25/e1e8ac9c-830a-11e9-933d-7501070ee669\\_story.html](https://www.washingtonpost.com/local/education/helpless-to-the-draw-of-nicotine-doctors-parents-and-schools-grapple-with-teens-addicted-to-e-cigarettes/2019/07/25/e1e8ac9c-830a-11e9-933d-7501070ee669_story.html).

47

1 prevention program[.]”<sup>892</sup> By December 2017, JLI’s venture included extensive work with  
2 schools.<sup>893</sup>

3 690. As discussed above, the U.S. House Subcommittee on Economic and Consumer  
4 Policy (“Subcommittee”) conducted a months-long investigation of JLI, including reviewing tens  
5 of thousands of internal documents, and concluded that JLI “deliberately targeted children in  
6 order to become the nation’s largest seller of e-cigarettes.”<sup>894</sup> The Subcommittee found that “(1)  
7 JUUL deployed a sophisticated program to enter schools and convey its messaging directly to  
8 teenage children; (2) JUUL also targeted teenagers and children, as young as eight years-old, in  
9 summer camps and public out-of-school programs; and (3) JUUL recruited thousands of online  
10 ‘influencers’ to market to teens.”<sup>895</sup>

11 691. According to the Subcommittee, JLI was willing to pay schools and organizations  
12 hundreds of thousands of dollars to have more direct access to kids. For example, JLI paid a  
13 Baltimore charter school organization \$134,000 to start a summer camp to teach kids healthy  
14 lifestyles, for which JLI itself would provide the curriculum.<sup>896</sup> Participants were “recruited from  
15 grades 3 through 12.”<sup>897</sup> JLI also offered schools \$10,000 to talk to students on campus and gave  
16 the Police Activities League in Richmond, California, almost \$90,000 to provide JLI’s own e-  
17 cigarette education program, “Moving On,” to teenage students suspended for using cigarettes.  
18 The Richmond Diversion Program targeted “youth, aged 12-17, who face suspension from  
19 school for using e-cigarettes and/or marijuana” and “juveniles who have committed  
20 misdemeanor (lesser category) offenses” and required students to “participate in the JUUL labs  
21 developed program, Moving Beyond,” for as long as ten weeks.<sup>898</sup>

22 692. Community members testified before the Subcommittee as to the content of one  
23 of JLI’s presentations in school. During JLI’s presentation to students, “[n]o parents or teachers

24  
25 <sup>892</sup> See, e.g., INREJUUL\_00211242-243 at 242.

<sup>893</sup> INREJUUL\_00173409.

26 <sup>894</sup> Memorandum, U.S. House Subcommittee on Econ. & Consumer Policy (July 25, 2019),  
<https://oversight.house.gov/sites/democrats.oversight.house.gov/files/Supplemental%20Memo.pdf>.

<sup>895</sup> *Id.*

27 <sup>896</sup> See INREJUUL\_00194247-251; see also JLI-HOR-00003711-712 (invoice to JLI from The Freedom &  
Democracy Schools, Inc. for \$134,000 dated June 21, 2018).

28 <sup>897</sup> INREJUUL\_0019427-251 at 428.

<sup>898</sup> JLI-HOR-00002180-184 at 181-182.

1 were in the room, and JUUL’s messaging was that the product was ‘totally safe.’ The presenter  
2 even demonstrated to the kids how to use a JUUL.”<sup>899</sup>

3 693. In 2018, a representative from JLI spoke at a high school during a presentation for  
4 ninth graders, stating that JUUL “was much safer than cigarettes,” that the “FDA would approve  
5 it any day,” that JUUL was “totally safe,” that JUUL was a “safer alternative than smoking  
6 cigarettes, and it would be better for the kid to use,” and that the “FDA was about to come out  
7 and say it [JUUL] was 99% safer than cigarettes . . . and that . . . would happen very soon[.]”<sup>900</sup>  
8 “The presenter even demonstrated to the kids how to use a JUUL.”<sup>901</sup>

9 694. In the FDA’s September 9, 2019 Warning Letter, which discussed this  
10 presentation to ninth graders, the agency noted its “concern is amplified by the epidemic rate of  
11 increase in youth use of ENDS products, including JUUL’s products, and evidence that ENDS  
12 products contribute to youth use of, and addiction to, nicotine, to which youth are especially  
13 vulnerable.”<sup>902</sup>

14 695. The FDA’s Center for Tobacco Products issued a separate letter to JUUL CEO  
15 Kevin Burns, requesting “documents and information from JUUL Labs, Inc. (JUUL) regarding  
16 JUUL’s marketing, advertising, promotional, and educational campaigns, as well as certain  
17 product development activity.”<sup>903</sup> The FDA also issued a news release on September 9, 2019, in  
18 which it chided JUUL for its role in the youth e-cigarette epidemic, noting “[s]ome of this youth  
19 use appears to have been a direct result of JUUL’s *product design and promotional activities*  
20 and outreach efforts,” in particular, its outreach efforts to students.<sup>904</sup>

21  
22 <sup>899</sup> Committee Staff, *Memorandum re: Supplemental Memo for Hearing on “Examining JUUL’s Role in the Youth  
Nicotine Epidemic: Parts I & II* (“Supplemental Memo for Hearing”) at 1, Subcommittee on Econ. & Consumer  
Policy (July 25, 2019),

23 <https://oversight.house.gov/sites/democrats.oversight.house.gov/files/Supplemental%20Memo.pdf>.

24 <sup>900</sup> *Juul Labs, Inc. Warning Letter*, FDA (Sept. 9, 2019), <https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/juul-labs-inc-590950-09092019>.

25 <sup>901</sup> Subcommittee on Economic and Consumer Policy Memo (July 25, 2019).

26 <sup>902</sup> *Id.*

27 <sup>903</sup> Letter from Mitchell Zeller, Director, Center for Tobacco Products, to Kevin Burns, CEO of JUUL Labs, Inc. at 1  
(Sept. 9, 2019), <https://www.fda.gov/media/130859/download>.

28 <sup>904</sup> *FDA warns JUUL Labs for marketing unauthorized modified risk tobacco products, including in outreach to  
youth*, FDA (Sept. 9, 2019), [https://www.fda.gov/news-events/press-announcements/fda-warns-juul-labs-  
marketing-unauthorized-modified-risk-tobacco-products-including-outreach-youth](https://www.fda.gov/news-events/press-announcements/fda-warns-juul-labs-marketing-unauthorized-modified-risk-tobacco-products-including-outreach-youth) (emphasis added) Letter from  
Center for Tobacco Products, to Kevin Burns, CEO of JUUL Labs, Inc. (Sept. 9, 2019),  
<https://www.fda.gov/media/130859/download>.



1 [teens] may consider [JUULs] to be a vaping device, but they don't call it that. So when you say  
2 to a young person, 'Vapes or e-cigarettes are harmful,' they say, 'Oh I know, but I'm using a  
3 JUUL.'"<sup>909</sup>

4 699. Internal emails confirm both that JLI employees knew about the similarities of  
5 JLI's "youth prevention program" to the earlier pretextual antismoking campaigns by the  
6 cigarette industry and that JLI management at the highest levels was personally involved in these  
7 efforts. In April 2018, Julie Henderson, the Youth Prevention Director, emailed school officials  
8 about "the optics of us attending a student health fair" because of "how much our efforts seem to  
9 duplicate those of big tobacco (Philip Morris attended fairs and carnivals where they distributed  
10 various branded items under the guise of 'youth prevention')." <sup>910</sup> She later wrote that she would  
11 "confirm our participation w[ith] Ashley & Kevin"<sup>911</sup>—an apparent reference to Kevin Burns, at  
12 the time the CEO of JLI, who would later personally approve JLI's involvement in school  
13 programs. In May 2018, Henderson spoke with former members of Philip Morris's "youth  
14 education" team,<sup>912</sup> and Ashley Gould received and forwarded what was described as "the paper  
15 that ended the Think Don't Smoke campaign undertaken by Philip Morris."<sup>913</sup> The paper  
16 concluded that "the Philip Morris's ['youth prevention'] campaign had a counterproductive  
17 influence."<sup>914</sup>

18 700. The Management Defendants were intimately involved in these "youth  
19 prevention" activities. For example, in April 2018, Defendants Valani and Pritzker edited a  
20 "youth prevention" press release, noting that they "don't want to get these small items wrong"  
21 and that they "think it's critical to get this right."<sup>915</sup>

22 701. JLI was aware that these out-of-school programs were, in the words of  
23 Henderson, "eerily similar" to the tactics of the tobacco industry.<sup>916</sup> Eventually, JLI ended this  
24

<sup>909</sup> *Id.*

<sup>910</sup> INREJUUL\_00197607-608 at 608.

<sup>911</sup> *Id.* at 607.

<sup>912</sup> INREJUUL\_00196624-625.

<sup>913</sup> INREJUUL\_00265202.

<sup>914</sup> Matthew C. Farrelly et al., *Getting to the Truth: Evaluating National Tobacco Countermarketing Campaigns*, 92  
Am. J. Public Health 901 (2002), <https://www.industrydocuments.ucsf.edu/tobacco/docs/#id=nxhb0024>.

<sup>915</sup> JLI00151300.

<sup>916</sup> INREJUUL\_00194646.

1 version of its youth prevention program, but the damage had been done: following the cigarette  
2 industry playbook, JLI had hooked more youth on nicotine.

3 702. As the sales of JUUL continued to mushroom, it was readily apparent, and widely  
4 reported, that the rapid growth in sales was due to the surging popularity of e-cigarette use  
5 among teenagers. By March 2018, multiple national news outlets including *National Public*  
6 *Radio*, *USA Today*, and *Business Insider* reported youth were using JUUL with alarming  
7 frequency, posting about using JUUL in school restrooms on social media, and bragging about  
8 being able to use the device in the classroom due to JUUL's discreet design.

9 703. One of the priorities for JLI, Altria, and the Management Defendants was  
10 therefore to control the messaging and narrative around youth e-cigarette use. Faced with an  
11 urgent, growing public health crisis, national media attention, and the ire of the public, the FDA  
12 and members of Congress, the Defendants realized that dis-information campaign was urgently  
13 needed to protect its bottom line. This campaign was the "*Make the Switch*" campaign discussed  
14 above.

15 704. The "*Make the Switch*" campaign was a cover-up, and its goal was to convince  
16 the public, including schools and public health departments, that JUUL had never marketed to  
17 youth and was instead intended to be a smoking cessation device. This campaign was false. As  
18 mentioned above, one of JLI's engineers admitted, "we're not trying to design a cessation  
19 product at all . . . anything about health is not on our mind."<sup>917</sup> And as described elsewhere  
20 herein, JLI and the Management Defendants directly targeted underage nonsmokers. Indeed, JLI  
21 did not mention the term "adult" or "adult smoker" on its Twitter feed until July 5, 2017. JLI, the  
22 Management Defendants, and Altria were all well aware that such users made up a significant  
23 percentage of JLI's customer base in 2018—in fact, they counted on this customer base to grow  
24 and preserve JUUL's market share—and that the statements they disseminated regarding "Make  
25 the Switch" from smoking being JLI's mission from the start were fraudulent, to the detriment of  
26 schools and public health departments.

27  
28 <sup>917</sup> Kevin Roose, *Juul's Convenient Smoke Screen*, N.Y. Times (Jan. 11, 2019),  
<https://www.nytimes.com/2019/01/11/technology/juul-cigarettes-marketing.html>.

1           705. As JUUL sales skyrocketed in 2017 and 2018 and schools quickly became  
2 overwhelmed by this public health crisis, everyone from tobacco industry giants to e-cigarette  
3 start-ups launched their own products to take advantage of the illicit youth e-cigarette market  
4 Defendants created, using the key elements of JUUL’s design: flavor pods, nicotine salts, and a  
5 tech-like appearance.

6           706. The cigarette industry, which already marketed e-cigarettes, launched  
7 “JUULalike” versions of their products in 2018, in flavors such as Mango Apricot and Green  
8 Apple, and with nicotine salt formulations and higher nicotine content than their earlier e-  
9 cigarettes.<sup>918</sup>

10           707. The launch of “JUULalike” products concerned Vince Willmore, Vice President  
11 of Communications for the Campaign for Tobacco-Free Kids. According to Willmore, “Juul is  
12 our biggest concern right as it is being widely used by kids across the country . . . [b]ut we are  
13 also concerned that the introduction of a growing number of Juul-like products could make the  
14 problem even worse.”<sup>919</sup> Willmore was not the only one worried. Then FDA Commissioner  
15 Gottlieb expressed concern about products copying JUUL’s features, stating that such products  
16 “closely resemble a USB flash drive, have high levels of nicotine and emissions that are hard to  
17 see. These characteristics may facilitate youth use, by making the products more attractive to  
18 children and teens.”<sup>920</sup>

19           708. Researchers from SRITA called it “a nicotine arms race,” writing that “JUUL’s  
20 success in the e-cigarette marketplace has spurred a variety of new pod-based products with  
21

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22 <sup>918</sup> Rachel Becker, *Juul’s Nicotine Salts Are Dominating the Market – And Other Companies Want In*, The Verge  
23 (Nov. 21, 2018), [https://www.theverge.com/2018/11/21/18105969/juul-vaping-nicotine-salts-electronic-cigarettes-](https://www.theverge.com/2018/11/21/18105969/juul-vaping-nicotine-salts-electronic-cigarettes-myblu-vuse-markten)  
24 [myblu-vuse-markten; blu Launches myblu E-Vapor Device](https://cstoredecisions.com/2018/02/21/blu-launches-myblu-e-vapor-device/), CStore Decisions (Feb. 21, 2018),  
25 <https://cstoredecisions.com/2018/02/21/blu-launches-myblu-e-vapor-device/>; Angelica LaVito, *Juul’s momentum*  
26 *slips as NJOY woos customers with dollar e-cigarettes*, CNBC (Aug. 20, 2019),  
27 <https://www.cnbc.com/2019/08/20/juuls-momentum-slips-as-njoy-woos-customers-with-dollar-e-cigarettes.html>.

28 <sup>919</sup> Ben Tobin, *FDA targets e-cigarettes like Juul as teachers fear ‘epidemic’ use by students*, USA Today (Aug. 16,  
2018), [https://www.usatoday.com/story/money/2018/08/16/juul-labs-back-school-teachers-e-](https://www.usatoday.com/story/money/2018/08/16/juul-labs-back-school-teachers-e-cigarettes/917531002/)  
[cigarettes/917531002/](https://www.usatoday.com/story/money/2018/08/16/juul-labs-back-school-teachers-e-cigarettes/917531002/).

<sup>920</sup> Scott Gottlieb, Statement from FDA Commissioner Scott Gottlieb, M.D., on new enforcement actions and a  
Youth Tobacco Prevention Plan to stop youth use of, and access to, JUUL and other e-cigarettes, FDA (Apr. 23,  
2018), [https://www.fda.gov/news-events/press-announcements/statement-fda-commissioner-scott-gottlieb-md-](https://www.fda.gov/news-events/press-announcements/statement-fda-commissioner-scott-gottlieb-md-new-enforcement-actions-and-youth-tobacco-prevention?utm_campaign=04242018_Statement_Youth%20Tobacco%20Prevention&utm_medium=email&utm_source=Eloqua)  
[new-enforcement-actions-and-youth-tobacco-](https://www.fda.gov/news-events/press-announcements/statement-fda-commissioner-scott-gottlieb-md-new-enforcement-actions-and-youth-tobacco-prevention?utm_campaign=04242018_Statement_Youth%20Tobacco%20Prevention&utm_medium=email&utm_source=Eloqua)  
[prevention?utm\\_campaign=04242018\\_Statement\\_Youth%20Tobacco%20Prevention&utm\\_medium=email&utm\\_](https://www.fda.gov/news-events/press-announcements/statement-fda-commissioner-scott-gottlieb-md-new-enforcement-actions-and-youth-tobacco-prevention?utm_campaign=04242018_Statement_Youth%20Tobacco%20Prevention&utm_medium=email&utm_source=Eloqua)  
[source=Eloqua](https://www.fda.gov/news-events/press-announcements/statement-fda-commissioner-scott-gottlieb-md-new-enforcement-actions-and-youth-tobacco-prevention?utm_campaign=04242018_Statement_Youth%20Tobacco%20Prevention&utm_medium=email&utm_source=Eloqua).

1 exceptionally high nicotine.”<sup>921</sup> “As of September 2018,” the researchers wrote, “there were at  
2 least 39 JUUL knock off devices on the market”—none of which were sold prior to the  
3 introduction of JUUL.<sup>922</sup>

4 709. The rapid proliferation of e-cigarette products in JUUL’s wake and the speed with  
5 which the e-cigarette market evolves make it difficult to enact effective legislative and regulatory  
6 measures.

7 710. The Secretary of HHS recognized, “The United States has never seen an epidemic  
8 of substance use arise as quickly as our current epidemic of youth use of e-cigarettes.”<sup>923</sup> FDA  
9 Commissioner Stephen Hahn, M.D. added, “As we work to combat the troubling epidemic of  
10 youth e-cigarette use, the enforcement policy we’re issuing today confirms our commitment to  
11 dramatically limit children’s access to certain flavored e-cigarette products we know are so  
12 appealing to them—so-called cartridge-based products that are both easy to use and easily  
13 concealable.”<sup>924</sup>

14 711. Enterprising companies recognized loopholes in a policy aimed only at cartridge-  
15 based products and the opportunity to fill the demand for fruit-flavored nicotine created by JLI.  
16 Disposable e-cigarettes have become increasingly popular with youth due to the youth e-cigarette  
17 market Defendant JLI created. The use of disposable e-cigarettes is now “rampant” in schools,  
18 further intensifying this public health crisis.<sup>925</sup>

19 712. For every company inspired by JLI to sell candy-flavored e-cigarette products that  
20 exits the market, more materialize to take its place, driven by the knowledge that there is a large  
21 market of nicotine-addicted youth eager for their products, a market created by JLI.

22  
23 <sup>921</sup> Robert K. Jackler & Divya Ramamurthi, *Nicotine arms race: JUUL and the high-nicotine product market*. 28  
Tobacco Control 623-28 (2019), <https://tobaccocontrol.bmj.com/content/28/6/623>.

24 <sup>922</sup> *Id.*

25 <sup>923</sup> U.S. Food & Drug Administration, *FDA finalizes enforcement policy on unauthorized flavored cartridge-based*  
*e-cigarettes that appeal to children, including fruit and mint* (“FDA News Release”), FDA (Jan. 2, 2020),  
[https://www.fda.gov/news-events/press-announcements/fda-finalizes-enforcement-policy-unauthorized-flavored-](https://www.fda.gov/news-events/press-announcements/fda-finalizes-enforcement-policy-unauthorized-flavored-cartridge-based-e-cigarettes-appeal-children)  
26 [cartridge-based-e-cigarettes-appeal-children](https://www.fda.gov/news-events/press-announcements/fda-finalizes-enforcement-policy-unauthorized-flavored-cartridge-based-e-cigarettes-appeal-children).

27 <sup>924</sup> *Id.*

28 <sup>925</sup> Sheila Kaplan, *Teens Find a Big Loophole in the New Flavored Vaping Ban*, N.Y. Times (Jan. 31, 2020),  
<https://www.nytimes.com/2020/01/31/health/vaping-flavors-disposable.html>.

1           713. The rise in disposable products demonstrates why additional measures are  
2 necessary to halt the spread of youth e-cigarette use.<sup>926</sup>

3 **B. Impact of the Youth E-Cigarette Crisis on Plaintiff Aspen School District**

4           714. Plaintiff Aspen is an award-winning school district that serves approximately  
5 1,670 Kindergarten through 12<sup>th</sup> grade students. The School District is composed of one (1)  
6 Preschool, one (1) Elementary School, one (1) Middle School, one (1) High School and one (1)  
7 Community School. Its mission is for each student to graduate with the skills needed to  
8 contribute and thrive in a changing world. Aspen is part of Pitkin County with a population of  
9 approximately 17,767 residents. The district is home to The Cottage Preschool, Aspen  
10 Elementary School, Aspen Middle School, Aspen High School, and the Aspen Community  
11 School.

12           715. Plaintiff has been hit hard by the youth e-cigarette epidemic. Students in  
13 Plaintiff's schools have openly charged e-cigarette devices in classrooms, causing disruption and  
14 diverting staff resources away from classroom instruction. Other students, addicted to nicotine,  
15 have demonstrated anxious, distracted and acting out behaviors, causing disruption and diverting  
16 staff resources away from classroom instruction and requiring additional time and attention for  
17 addicted students. These increasing numbers are consistent with the rise in youth e-cigarette use  
18 throughout the State of Colorado.

19           716. Defendants' conduct has created a public health crisis in Plaintiff's schools and  
20 Plaintiff spent significant and unexpected levels of time and resources on addressing the  
21 pervasiveness of youth e-cigarette use.

22           717. Smoking combustible cigarettes in public places has become increasingly socially  
23 unacceptable as a result of years of sustained anti-smoking efforts by public health advocates,  
24 but due to Defendants' actions and efforts to market e-cigarettes as a "safe" and "healthier"  
25 alternative to smoking and as a way to defy existing smoke-free regulations, e-cigarette use has  
26 become normalized and regarded as "cool" particularly among youth peer groups. This  
27 contributes to the false impression among Plaintiff's youth that e-cigarette use is safe. To combat  
28

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<sup>926</sup> Press Release: *Raising the Tobacco Age to 21 Won't Stop the Youth E-Cigarette Epidemic and Is Not a Substitute for Eliminating the Flavored Products that Lure Kids*, Tobacco Free Kids (Dec. 16, 2019), [https://www.tobaccofreekids.org/press-releases/2019\\_12\\_16\\_tobacco21\\_flavor](https://www.tobaccofreekids.org/press-releases/2019_12_16_tobacco21_flavor)

1 these norms and perceptions, Plaintiff has devoted time and resources to raise awareness and  
2 educate its stakeholders.

3 718. Plaintiff has had to devote and divert staff resources to conduct staff training on e-  
4 cigarette use. Plaintiff's teachers and administrators have had to become educated about  
5 Defendants' products and their dangers. One component of the necessary education has been  
6 simply recognizing the devices for what they are: due to the USB-mimicking design of JUUL  
7 and its copycats, many teachers do not recognize the e-cigarette devices when they see them.

8 719. Plaintiff also has dedicated time at school assemblies to address the issue of e-  
9 cigarette use, time that could have otherwise been devoted to other important issues facing  
10 Plaintiff's students.

11 720. In addition to working with students, Plaintiff's counselors and administrators  
12 also train the district's teachers and work to educate parents in Plaintiff's community. Plaintiff  
13 has created resources and materials and shared resources and education materials with its  
14 community, who rely on Plaintiff for information about youth e-cigarette use. Plaintiff has had to  
15 devote and divert staff resources to deploying student, family and parent-teacher education  
16 regarding the dangers of e-cigarette products.

17 721. Plaintiff has had to devote and divert staff resources to intervening in student e-  
18 cigarette activities and coordinating necessary follow-up, devoting class time to discuss youth e-  
19 cigarette use with students.

20 722. Plaintiff is now contemplating adding additional staff to address issues related to  
21 student e-cigarette use as well as devoting additional middle school guidance counseling  
22 resources to the problem, spending significant time discussing the risks associated with e-  
23 cigarette use with students, while also trying to help students who have become addicted.

24 723. Plaintiff also has had to fund School Resource Officer ("SRO") personnel to focus  
25 on deterring and preventing student e-cigarette use.

26 724. The work that Plaintiff does to educate students and parents is particularly  
27 important, and necessary, as a result of the widespread misinformation about e-cigarette  
28 products. Many students in Plaintiff's schools have been deceived by Defendants' marketing and

1 misinformation and are unaware of the true nature, health risks, and addictiveness of e-cigarette  
2 products. As a result of Defendants' advertising campaigns, some students in Plaintiff's schools  
3 believe that Defendants' products contain only flavoring, not nicotine. Additionally, both teens  
4 and their parents have been deceived into thinking e-cigarette use is harmless, and as a result of  
5 the low perception of harm, youth use e-cigarettes more frequently.

6 725. Discipline and suspensions related to incidents of e-cigarette use in Plaintiff's  
7 schools have increased at alarming rates and staff are required to spend increased time  
8 addressing discipline problems related to student e-cigarette use. While the initial response was  
9 to suspend students for e-cigarette offenses, Plaintiff was concerned that this time away from  
10 school only enabled further e-cigarette use. Because of the alarming rise of discipline and  
11 suspensions associated with student e-cigarette use, Plaintiff has devoted and diverted staff  
12 resources to develop a diversion program so as to allow students who are caught using e-  
13 cigarettes to remain in school and in class where possible. Consequently, Plaintiff's school  
14 administrators and teachers are having to address these issues during school hours, which  
15 interferes with curriculum and regular teaching time.

16 726. Relatedly, because e-cigarette use in bathrooms is pervasive at Plaintiff's schools,  
17 Plaintiff has had to close some bathrooms and Plaintiff's staff has had to devote staff time and  
18 resources to monitoring the bathrooms, including regularly walking through them both during  
19 class and between classes. Because many students who do not engage in e-cigarette activities do  
20 not wish to use the school restrooms, even to wash their hands, Plaintiff has had to go so far as to  
21 rent multiple portable hand-washing stations that have been placed outside of restrooms in an  
22 effort to maintain student hygiene and prevent the spread of disease. Plaintiff has also installed  
23 numerous additional cameras on property in Plaintiff's district and has created and installed anti-  
24 vaping signs around its property.

25 727. Not only have Defendants' e-cigarette products addicted a new generation to  
26 nicotine, Defendants are also creating a growing hazardous waste problem in Plaintiff's schools.  
27 Defendants' e-cigarette products contain chemicals that can be toxic or fatal if ingested in their  
28

1 concentrated forms,<sup>927</sup> as well as lithium-ion batteries,<sup>928</sup> which cannot be safely disposed of in  
2 the normal stream of trash. The e-cigarette epidemic has led to significant levels of hazardous  
3 waste from these e-cigarette products throughout Plaintiff's schools, either from youth  
4 improperly disposing of them by littering or throwing them in the trash or toilets, or because  
5 teachers and school staff must confiscate and store them. JLI contributed to the improper  
6 disposal of JUULpods by telling customers to throw JUULpods away in the "regular trash" until  
7 at least April 27, 2019.<sup>929</sup> Due to the widespread nature of this problem, Plaintiff has struggled to  
8 determine how best to respond.

9 728. Plaintiff has been taking important steps to combat the youth e-cigarette crisis, but  
10 it cannot fully address the existing widespread use of e-cigarette products and resulting nicotine  
11 addiction among youth. Because of the smoothness of nicotine salts contained in Defendants' e-  
12 cigarette products as well as Defendants' discreet device designs, many youth use their e-  
13 cigarette devices with high frequency throughout the day—with some kids taking a puff as often  
14 as every few minutes. Unlike a combustible cigarette with its telltale emissions of smoke and  
15 distinct smell, the JUUL device and "JUULalikes" allow kids to use e-cigarettes undetected  
16 behind closed doors and even behind their teachers' backs in the classroom. Such frequent use  
17 makes it much more likely that nicotine addiction will develop, particularly when coupled with  
18 the high nicotine content in JUULpods and copycat products. Youth e-cigarette use has therefore

19 \_\_\_\_\_  
20 <sup>927</sup> See, e.g., *How do I dispose of a JUULpod?*, JUUL Labs, Inc., [https://support.juul.com/hc/en-](https://support.juul.com/hc/en-us/articles/360023529793-How-do-I-dispose-of-a-JUULpod-)  
21 [us/articles/360023529793-How-do-I-dispose-of-a-JUULpod-](https://support.juul.com/hc/en-us/articles/360023529793-How-do-I-dispose-of-a-JUULpod-) (last visited Mar. 3, 2020) ("JUULpods should be  
22 recycled along with other e-waste."); American Acad. of Pediatrics, *Liquid Nicotine Used in E-Cigarettes Can Kill*  
23 *Children*, [healthychildren.org](https://www.healthychildren.org/english/safety-prevention/at-home/pages/liquid-nicotine-used-in-e-cigarettes-can-kill-children.aspx), [https://www.healthychildren.org/english/safety-prevention/at-home/pages/liquid-](https://www.healthychildren.org/english/safety-prevention/at-home/pages/liquid-nicotine-used-in-e-cigarettes-can-kill-children.aspx)  
24 [nicotine-used-in-e-cigarettes-can-kill-children.aspx](https://www.healthychildren.org/english/safety-prevention/at-home/pages/liquid-nicotine-used-in-e-cigarettes-can-kill-children.aspx) (last visited Mar. 3, 2020).

25 <sup>928</sup> See, e.g., JUUL Labs, Inc. (2020), [https://support.juul.com/hc/en-us/articles/360023319614-What-kind-of-](https://support.juul.com/hc/en-us/articles/360023319614-What-kind-of-battery-is-in-the-device-)  
26 [battery-is-in-the-device-](https://support.juul.com/hc/en-us/articles/360023319614-What-kind-of-battery-is-in-the-device-) (last visited Feb. 3, 2020) ("JUUL uses a lithium-ion polymer battery. All portable  
27 electronics containing lithium-ion batteries present rare, but potentially serious safety hazards."); JUUL Labs, Inc.  
28 (2020), [https://support.juul.com/hc/en-us/articles/ 360023366194-How-do-I-dispose-of-a-JUUL-device-](https://support.juul.com/hc/en-us/articles/360023366194-How-do-I-dispose-of-a-JUUL-device-) (last  
29 visited Mar. 13, 2020) ("Unlike other e-cigarettes, JUUL isn't disposable and should be treated as a consumer  
30 electronic device. Follow your city's local recommendations for disposing of a lithium-polymer rechargeable  
31 battery.").

32 <sup>929</sup> JUUL Labs, Inc. (@JUULvapor), Twitter (Jul. 16, 2018),  
33 <https://twitter.com/juulvapor/status/1018976775676792834?lang=en> ("JUULpods can be thrown away in a regular  
34 trash receptacle"); see also *JUULpod Basics*, JUUL Labs, Inc (Apr. 27, 2019),  
35 <https://web.archive.org/web/20190427023811/https://support.juul.com/home/learn/faqs/juulpod-basics> ("How do I  
36 dispose of a JUULpod?" "JUULpods are closed systems and are not intended to be refilled. They can be thrown  
37 away in a regular trash can.").

1 resulted in a higher incidence of addiction than that caused by youth smoking of combustible  
2 cigarettes.

3 729. As the researchers conducting the national *Monitoring the Future* survey wrote in  
4 a letter to the *New England Journal of Medicine* in October 2019, current efforts are insufficient  
5 to address youth nicotine addiction from e-cigarette use:

6 Current efforts by the vaping industry, government agencies, and schools have  
7 thus far proved insufficient to stop the rapid spread of nicotine vaping among  
8 adolescents. Of particular concern are the accompanying increases in the  
9 proportions of youth who are physically addicted to nicotine, an addiction that is  
10 very difficult to overcome once established. The substantial levels of daily vaping  
11 suggest the development of nicotine addiction. New efforts are needed to protect  
12 youth from using nicotine during adolescence, when the developing brain is  
13 particularly susceptible to permanent changes from nicotine use and when almost  
14 all nicotine addiction is established.<sup>930</sup>

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12 730. The lack of available nicotine-addiction treatment options for youth presents a  
13 challenge to communities across the country. The lack of treatment options for students within  
14 Plaintiff's school district who are addicted to nicotine is a significant concern for Plaintiff, but  
15 such treatment options will be difficult to develop. The available FDA-approved tobacco  
16 cessation products are not intended for, and are not approved for, pediatric use. With additional  
17 resources, Plaintiff would support the development of additional, youth-appropriate cessation  
18 options that can meet the needs of its students. Plaintiff would also support the development of e-  
19 cigarette-specific cessation resources to address the ways in which e-cigarette cessation may  
20 differ from traditional smoking cessation. Development of such resources is a crucial step to  
21 combat the youth e-cigarette epidemic.

22 731. With additional resources, Plaintiff would develop and implement a district-wide  
23 education and outreach campaign about e-cigarette use and its dangers in order to combat  
24 Defendants' marketing and the social pressures the youth e-cigarette epidemic has created.  
25 Carrying out such a campaign effectively and countering Defendants' extensive marketing will  
26 require significant funding as well as staff time. This education and outreach campaign must  
27 include developing prevention and education materials appropriate for middle school and even  
28 elementary school students, as the e-cigarette crisis continues to spread to even younger children.

<sup>930</sup> *Miech*, *supra* note 4.  
Page 224

1 And critically, Plaintiff wants to establish more comprehensive parent education programs to  
2 broaden capacity for families to support their children who are struggling with e-cigarette use  
3 and addiction.

4 732. In addition, Plaintiff would conduct more traditional outreach efforts such as  
5 media development and targeted marketing campaigns to support Plaintiff's prevention and  
6 education work. This would require significant expenditure of resources to ensure the message  
7 was spread widely enough to reach students and combat Defendants' extensive marketing and  
8 misinformation. In order to make the message resonate with youth, Plaintiff will have to work  
9 with youth to cultivate the most effective message.

10 733. Funding is also needed to establish a peer mentorship and prevention program.  
11 Peer-to-peer messaging is crucial because it is necessary to change the social norms around e-  
12 cigarette use, just as previous efforts ultimately changed social norms around combustible  
13 cigarette smoking. Defendants have been adept at using peer-to-peer messaging to promote their  
14 addictive e-cigarette products to kids through the use of social media campaigns and paid  
15 influencers. Because young people are often most willing to listen to other young people,  
16 countering Defendants' conduct will require training and supporting youth to educate their peers.

17 734. With sufficient funding, Plaintiff would also purchase e-cigarette detectors to  
18 install in its bathrooms and cameras for the hallways, in order to both reduce the amount of staff  
19 time devoted to patrolling the bathroom and ensure that students using e-cigarettes at school are  
20 identified and connected with resources to help them quit. Where necessary, Plaintiff also would  
21 physically modify the design of certain areas of its property, such as restrooms, with alternative  
22 floorplans that have been demonstrated to reduce the ability of students to use contraband such  
23 as e-cigarette devices.

24 735. Fully addressing the harms to Plaintiff caused by Defendants' conduct will  
25 require a comprehensive approach. Without the resources to fund measures such as those  
26 described herein, Plaintiff will continue to be harmed by the ongoing consequences of  
27 Defendants' conduct.

28 ///



From: William B. Shinoff, Esq.  
Subject: School District v. Juul Labs, Inc., et. al.

This memo will cover frequently asked questions by administrators and Boards of Education regarding the ongoing vaping litigation.

### **Class Action v. Mass Action**

This litigation that School District's across the country are joining against Juul Labs, Inc. and other distributors and marketers of vaping products is a type of class action. This litigation is commonly referred to as a Mass Action. The difference between a Class Action and Mass Action is the final financial benefit to the client.

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In this litigation each School District will file their own individual action in the local Federal Court. Within thirty days their case will be transferred to the Federal Court in San Francisco, California where all School District cases against Juul Labs and the other vaping company defendants will be litigated. As a group, we will be conducting extensive discovery against the Defendants in order to prove our claims in this matter.

During this time frame there will be settlement discussions between the parties to resolve these cases. This is where the difference between a Class Action and Mass Action exists. When there is a resolution, each client will present to the Defendants a demand package which shows the extent of their past and future damages. This demand package will provide the Defendants the true amount it will take to resolve each specific School District's case. Thus, each District that is involved in this litigation will be entitled to the full extent of all past and future monetary damages.

In a Class Action, the signed up individual Plaintiff's do not receive the full extent of their actual past and future damages. But receive a nominal amount which represents the credibility of their claim.

This is why, when there are cases where there is extensive damages for a Plaintiff, such as this case with School District's. A mass action is the appropriate way to handle this matter.

### **Staff Time and Requirements**

Unlike common litigation that School Districts are involved in, this litigation will not require an immense amount of staff time and involvement. Based on prior Mass Action cases, it is our expectation that staff involvement in this matter will not exceed ten hours. This staff time will include responding to written questions from the Defendants and limited document production. Unlike other litigation, this case will **not** require administrators or staff to be deposed or make an appearance in court.



### **Benefits to the Participating School Districts**

In this litigation we will be seeking not only past monetary damages your District has suffered but also obtain from the defendants the appropriate compensation to deal with this vaping epidemic on your campus in the future. The focus of these future damages will be about deterrence, support and education.

#### **Vape Detectors**

One way to deter vaping on campus is through the installation of vape detectors in your campus bathrooms. Based on proposals from experts, a complete installation of a vape detector system will cost around \$5,000/bathroom. Thus, we will be obtaining for your district the appropriate compensation in order for your district to install vape detectors systems in all of your bathrooms.

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#### **Salaries for Supervisors and Counsels**

Based on discussions with our current clients and our experts. It appears that it will be necessary for Districts to hire more employees to be able to provide further supervision of students to make sure that vaping is not occurring on campus. In addition, due to the nicotine addiction that is a result of the students use of these vaping devices there will also be a need for more counselors. These counselors will be able to provide support for the social and emotional issues that come with nicotine addiction. As such, we will be seeking compensation from the Defendants to pay for these additional staff that we believe your District may need to hire to support the students of your District.

#### **Education on the harms of vaping**

The final component of the future damages we will be seeking from the Defendants is funding for educational programs for students and parents on the harms of vaping. Due to the Defendants fraudulent and misleading advertising to students it is apparent that students are not aware of the harms of these products. These educational programs will help with the goal of deterring future use of the product and hopefully provide support for these students to stop using the product entirely.

#### **Free Educational Program for students and parents during the Litigation**

As this vaping epidemic is not a matter we cant wait to deal with, our firm has put together a group of medical experts to put on presentations to your students and parents on the harms of vaping. We are offering these presentations at no cost to the client. We just ask the client to contact us so we can schedule the presentation.



## Frantz Law Group A Professional Law Corporation

Emerald Plaza ▪ 402 West Broadway, Suite 860 ▪ San Diego, CA 92101  
Ph (619) 233.5945 ▪ Fax (619) 525.7672 ▪ [frantzlawgroup.com](http://frantzlawgroup.com)

### **Contingency Fee Agreement**

This litigation is being handled by our firm on a contingency fee agreement. A contingency fee agreement means that your School District is not responsible for any fees or costs if your District does not receive any monetary compensation in this matter. Any compensation to our firm for fees and costs would come from the recovery your District receives. As such, no general fund money will ever be used for this litigation.

Additionally, we have reduced our attorney fees in this litigation. Normally, our attorney fees would be forty percent of the recovery. However, in this litigation our attorney fees structure is twenty percent if the case resolves in the first year and twenty five percent thereafter. No matter how long this litigation takes. Thus, there is only a financial benefit for your School District to be involved in this case.

### **Next Steps**

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If your District is interested in joining the other Districts across the country in this fight against the vaping industry the following are the next steps you would need to take:

- 1.) Contact William Shinoff at 855-735-5945 or [wshinoff@frantzlawgroup.com](mailto:wshinoff@frantzlawgroup.com) to set up a presentation for your board.
- 2.) A presentation to your board in executive/closed session or open session regarding this litigation.
- 3.) Placement of the contingency fee agreement on the board agenda for approval.

August 30, 2021

Dear Superintendent Pingrey,

I am bringing this letter to you today to formally notify and accuse school board trustees Heidi Galyardt, Jenny Ruemmele, and Lewis McLin of open meeting law violations pursuant Idaho Section 74-208. I hope that the school district and a third party can investigate and pursue this complaint to the full extent of the law to determine if any violation has been made and take appropriate action.

The grounds on which I make these accusations are:

1. It was clear that the above-mentioned trustees were in communication and deliberated about a plan of action to require a mask mandate prior to the special meeting being called on Tuesday, August 24<sup>th</sup>. There was a written plan that was presented that all three trustees seemed to be familiar with and supporting of, prior to it being submitted or read aloud to the public. This written plan was not made available to the public in advance of the meeting. I believe that the trustees communicated with one another in private, created the updated COVID protocols on their own, agreed to approve the updated plan without the consent of the other two board members, and called a last-minute special meeting in order to pass this new policy that was crafted in private.
2. Prior to announcing the August 24th meeting, the trustees with knowledge of the plan reached out to mask mandate supporters to get them to write e-mails of support to the board. For example, on August 22nd, Bill Thomas the head of the Valley County Democrats, posted on the Mask up Valley County private group, and the Valley County Democrat page that there would be a mask mandate special meeting on Tuesday 8/24 and urged people to write letters. At the time of his communications, there was no official posting to the public. The emails already disclosed to the public show that the pro mask crowd responded to this information and flooded the board with emails well before the meeting had ever been announced. These emails gave the illusion that the public supports mask mandates, when only the pro-mask crowd had knowledge of the special meeting being called by the three trustees. Eventually the mask choice people figured out about the meeting, though the biased record had already been created and considered by the Board. It is improper and illegal to use the Valley County Democrats to notify the public of meetings. Such actions are also not conducive to non-partisan public policymaking.
3. On August 17<sup>th</sup> a Board Retreat was held at Rupert's Restaurant. The meeting/agenda notice indicated that "No business would be conducted" I believe that at that time the School Board deliberated mask mandates without notification of the public of the non-action item. Doing so without having an agenda item is a clear violation of open meeting law. See Idaho Code Section 74-204.
4. In addition to lack of notice that mask policy would be discussed at the retreat, the public was also not notified that the deliberation took place, because there were no minutes kept. The exclusion of any meeting minutes at all is also a violation of Idaho Open Meeting Law. See Idaho Code Section 74-205.

5. At the beginning of the August 24<sup>th</sup> meeting, two members of the board self-declared that there was some sort of open meeting law violations but provided few details and did not address the concerns raised in this letter. It is concerning that the same board members have since taken action when they know there was a violation that has not been addressed. Actions taken after uncured violations are null and void. See Idaho Code Section 74-208.
6. The plan that was originally deliberated outside of any open public meeting was then later adopted by the school board on Friday, August 27<sup>th</sup>, without a formal admission of the board, or without any investigation at all. I feel that this policy change needs to be put on hold until the violations of open meeting law can be addressed.

I would also like to raise the issue of conflict of interest for trustee Heidi Galyardt and Jenny Ruemmele. Both are employees of St. Luke's. St. Luke's has taken a strong stance on the issue of face mask mandates in school, their employees, administrators, and supervisors have written several letters to the school board imploring them to implement a mask mandate. I feel that the trustees are not able to make an uninfluenced decision on this topic out of fear for repercussions at their place of employment.

This conflict of interest was validated when Trustee Galyardt seconded a motion to amend the COVID policy to include parameters for when masks would no longer be needed at the school. She was demonstrating her willingness to look for a compromise on this issue. She was quickly chastised by Trustee Ruemmele and then voted no against the motion that she had previously seconded. This clearly shows she is unable to make an unbiased decision on this topic because of fear of repercussion from her co-workers and employer.

Open meeting violations often avoid public scrutiny, because, by their nature, they occur in secret. In this case however, the violations have been partially uncovered as noted above. Given the lack of transparency noted above, it is likely that other open meeting violations are taking place. For this reason, a more in-depth investigation needs to be performed. Only after an investigation will the public have faith in the process. To the extent that there are other open meeting violations not admitted to that later surface, I intend to submit additional complaints and/or amend the complaints contained in this letter.

I would appreciate a response within two-weeks' time, so that I can consider filing a civil complaint.

Sincerely,



Dusty Bitton

Parent of two children in the McCall-Donnelly School District

Carrie Potter

15 Boulder View Pl

McCall, ID 83638

208-573-6889

[carrie@pinetopmccall.com](mailto:carrie@pinetopmccall.com)

To Whom It May Concern:

My name is Carrie Potter and my daughter is a Sophomore at McCall-Donnelly High School. She is normally a stellar student and athlete. She just made the JV-B Volleyball Team for 2021-22. With last year's modified schedule and mask requirements her grades fell and her spirit broke. She became secluded and depressed. With the start of school upon us and another mandate put in place, I feel that there has been a miscarriage of justice and as a concerned parent, I must speak out for the well-being of my child...and the majority of other parents and students within our district.

This letter is to notify you, pursuant to Idaho Code Section 74-208, of a violation of the Idaho Open Meeting Law by the McCall-Donnelly School Board members.

It has been verified that the school board met for their annual retreat on August 17, 2021 and discussed policy on mask mandates in our schools. There should be no legal policy discussion when it is not a working meeting nor public meeting and when there was no agenda item to discuss mask policy. Idaho law requires minutes to be logged and there were none taken. Additionally, no members of the public were given advanced notification of the policy discussion. Also, the chair was asked to call a special meeting which is also in violation of Idaho Open Meeting Law for the chair to be persuaded in a quorum to take action when no such item was on the agenda.

It was also apparent that on the August 24, 2021 Special Meeting that there were deliberations in advance to the meeting. The two board members that supported the proposal made by Trustee McLin, were well versed in the contents of said proposal where there were two board members and the superintendent had not yet reviewed the documents. Furthermore, on August 22, 2021, Bill Thomas, chair of Valley County Democratic Party, announced on Facebook that there would be a special meeting called on August 24, 2021. The Democratic Party had advance notice of this intent to call a meeting in which they were able to submit hundreds of letters prior to the public notification of the special meeting on August 23, 2021. Many of these letters were from St Luke's staff members. This was partially self-declared by Heidi Galyardt at the August 24, 2021 but she did not recuse herself nor take action to remedy.

In addition, there are two board members who are currently employed by St Luke's, trustee Heidi Galyardt and trustee Jenny Ruemmele. I have a reliable source within the hospital board who has confirmed that the hospital is pushing their own agenda in attempts to harass and persuade support of a mask mandate within our schools. In their last meeting on August 26, 2021, the topic of discussion was targeting the superintendent, Mr. Pingrey, with harassing phone calls and emails to persuade him to support the mask mandate that the school board was set to propose on August 27, 2021. I feel that the

trustees are not able to make an uninfluenced decision on this topic out of fear for repercussions at their place of employment.

Finally, trustee Galyardt's co-worker, Jared Alexander, has submitted the most aggressive and hateful comments to the board. It is apparent Heidi is using him to push her agenda and taint the public comments and support her position. She basically admitted the same at the last meeting. This is unethical.

In closing, please respond to this complaint with 14-days.

Sincerely,

A handwritten signature in black ink, appearing to be 'Carrie Potter', written over a light blue horizontal line.

Carrie Potter

**From:** Alisha Scott <alishascott81@gmail.com>

**Sent:** Monday, August 30, 2021 3:27 PM

**To:** agwasden@ag.idaho.gov <agwasden@ag.idaho.gov>; Brian Naugle <bnaugle@co.valley.id.us>; boakley@co.valley.id.us <boakley@co.valley.id.us>; Eric Pingrey <epingrey@mdsd.org>

**Subject:** Open Meeting Law violations

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

To whom it may concern,

My name is Alisha Scott and I have 2 children that will be attending Donnelly Elementary School. As we neared the start of the school year, my husband and I have been following the MDSB school board meetings closely, waiting for a decision as to how we would begin our year. In watching these meetings unfold, I believe there have been Open Meeting Law violations.

We attended the school board meeting on Monday, August 9th and listened to everyone that spoke. It was an unsettling time as we waited to hear official word from the district as to a plan for the school year. On Wednesday, August 18th, we received a letter from the district. The following Sunday, August 22nd, we were made aware of a post on social media that said, "This Tuesday, August 24th, the McCall Donnelly School District School Board will be meeting in special session to consider making masks mandatory for our schools." It went on to call people in favor of masks to act now and send an email in favor of masks for the coming year. The board meeting was not made public until Monday, August 23rd. Tuesday morning I sent an email to Superintendent Pingrey as well as the MDSB School Board. The following paragraph was in there among other things

"We are also concerned about agenda item #3. Can you please explain that? It sounds as though some members of the board did not follow the proper procedures for calling a meeting? We were very upset to see a post on social media Sunday afternoon announcing a special meeting of the school board that was not on the website and the post was specifically directed at pro mask citizens asking them to make sure to email their comments in to ensure that our kids had a mask mandate this year. **This seems as though inside information was leaked giving a privileged group of constituents an additional amount of time to make their voice known over the rest of the public.**"

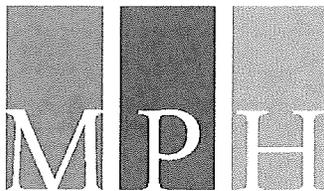
We attended the board meeting Tuesday night and listened as Trustee Galyardt made a self-declaration of speaking with someone over the weekend and possibly mentioning that the school board may be meeting sometime that week.

I was then looking in the Star News paper at the August 26th edition and read the article that said Trustee McLin said that "He had showed a motion that he had prepared to another board member, who he did not name."

I have attached pictures of both the social media post and the newspaper article. Based on what I have shared today, I believe there have been Open Meeting Law violations.

Sincerely,  
Alisha Scott  
208-315-2807  
Reply  
Forward

**BN**



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ATTORNEYS AT LAW

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AMY K. HOLM ([aholm@mpmplaw.com](mailto:aholm@mpmplaw.com))

JEANNE BAUGHMAN ([jbaughman@mpmplaw.com](mailto:jbaughman@mpmplaw.com))

August 25, 2021

**VIA EMAIL**

McCall-Donnelly School District  
Superintendent Eric Pingrey  
Board of Trustees

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*Re: August 24, 2021 Special Meeting regarding mask mandate*

Dear Madam Chairperson Erikson, Board of Trustees, and Superintendent Pingrey:

Our office has been separately contacted by Trustees Jenny Ruemmele, Heidi Galyardt, and Lewis McLin each of whom requested that we provide a legal opinion as to the special Board of Trustees meeting which occurred on August 24, 2021 (referred to herein as "August 24 Special Meeting") and each of whom we represent in this matter. Attorney Amy K. Holm was personally in attendance at the Meeting. We have reviewed the law which governs such special meetings and open meetings law (Idaho Code §33-501 et seq., Idaho Code §74-201 et seq.), and Board Policies.

Trustee Ruemmele and Trustee McLin hereby call a **special board meeting to occur Friday, August 27<sup>th</sup> at 6:00 pm at the High School Commons** pursuant to Idaho Code §33-510(2) to vote on the following agenda item: McCall-Donnelly School District Health and Safety Procedures and Mask Policy, 2021-2022 School Year which agenda item is set forth in more detail in the attached EXHIBIT A.

If any Trustee or Superintendent Pingrey wishes to have a work session in advance of Friday's meeting, please let us know.

Pursuant to Idaho Code §74-204, please instruct staff to provide meeting and agenda notice at least 24-hours prior to the meeting, notification to news media, and posting of the agenda.

Trustee Heidi Galyardt hereby rescinds her verbal statement last night that she “resigned.” Per Policy 1130, it was not submitted in writing, not on the agenda, and not an action item at the August 24 Special Meeting. Trustee Galyardt’s statement was based on lack of trust in the procedures being followed at the August 24 Special Meeting and open transparency which this letter and our firms’ involvement seeks to remedy. She has and will continue to serve to the best of her ability for the interest of students, teachers, staff, and the School District.

Trustee Galyardt did not intend to blindside any Trustees with the call for the August 24 Special Meeting. She had been proceeding with the understanding that a special meeting was going to be scheduled after the August 9<sup>th</sup> regular meeting to discuss a mask policy. When no action was taken by the Chairperson to schedule such meeting, she felt she had no choice but to call the August 24 Special Meeting. She understood from a discussion with Chairperson Erikson that “all of the school board members needed to be back in town” to address such an important issue.

It was alleged by Chairperson Erikson at the August 24 Special Meeting that there were “public meeting violations”, but those were not identified or discussed publicly. Trustee McLin understands that it was alleged that he improperly discussed the mask policy with one other Trustee in advance of the meeting. Two Trustees having contact with one another outside of a duly organized open meeting does not violate open meetings law. Our Idaho Attorney General has so opined in the July 2019, Idaho Open Meeting Law Manual. Moreover, even if that is somehow construed to constitute a violation of the open meetings statutes, the violation is cured by the Board reviewing and rendering a decision on the issue at a fairly and properly conducted meeting. We also understand that it was commonplace for Chairperson Erikson to contact Trustees in advance of meetings to discuss agenda items.

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Trustee Galyardt disclosed at the August 24 Special Meeting that she had told a couple of people (third-parties) over the weekend that there may be a meeting “next week” about masks. This also does not remotely violate the open meetings law. Chairperson Erikson said several times, without further elaboration, that there were other alleged violations of open meetings law. Those alleged violations should be specifically disclosed in advance of the August 27 Special Meeting so that we, and counsel for the District, can evaluate and comment on them. Therefore, if Chairperson Erikson intends to continue to refer to any such violations, demand is hereby made that each such alleged violation be identified, as well as the status of any investigation into such alleged violation (if any), and the legal basis for claiming such alleged violation.

At the August 24 Special Meeting, Trustee Ruemmele moved for a mask policy which was read into the record and included a mask mandate and other health and safety procedures related to COVID-19 and the school district operations. That motion was seconded and discussed. Chairperson Erikson asked Trustee McLin if he wanted to recuse himself from the discussion or voting based on alleged violations of open meetings law. Trustee McLin declined. As the motion was being further discussed and it being clear that the vote was going to be 3-2 in favor of the motion, Chairperson Erikson again asked Trustee McLin if he wanted to recuse himself. This second demand was intimidating and unfounded.

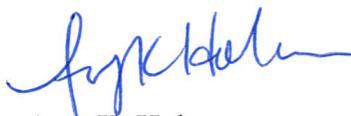
Trustee McLin recused himself based on his misunderstanding that Chairperson Erikson was not going to vote on the motion unless there was a tie and because he wanted to avoid having some legal error undo what was decided at the meeting. Chairperson Erikson said in previous meetings something to the effect of “I cannot vote unless there is a tie.” We also understand that Chairperson Erikson has not voted in the past on several occasions. Chairperson Erikson appeared to have come to the August 24 Special Meeting equipped with written notes/statements and with information she did not share with fellow Trustees.

In any event, the vote was 2-2, and the motion therefore did not pass. However, Trustee McLin should not have recused himself without being provided appropriate investigation and finding that he had violated some open meetings law. There has been absolutely no legal basis offered for Trustee McLin’s unnecessary recusal, and we do not believe any exists. It is transparently clear that the demand was based on the anticipation that Trustee McLin intended to vote in favor of the Motion.

The School District health and safety procedures and mask policy should be thoughtfully and respectfully discussed with the benefit of legal counsel available to every Trustee. Unless District counsel opines to the contrary, every Trustee should have the opportunity to be heard and vote on such an important decision. If District counsel does have any concerns about the legal right of each Trustee to participate, we would appreciate the opportunity to discuss such concerns in advance of Friday’s meeting. In the interest of our children, staff, and community’s health, this issue must be revisited in a fairly conducted meeting.

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Best regards,



Amy K. Holm  
Steven J. Millemann

**EXHIBIT A**

McCall-Donnelly School District  
Health and Safety Procedures  
2021-2022 School Year

Pursuant to Central District Health (CDH) guidelines and our local health experts and with the goal of the board of trustees to have full, in-person learning during the 2021-2022 school year:

1. The wearing of masks for MDSD students, staff and visitors is required, except for the following exemptions:
  - a. Persons with medical conditions or disability that prevent them from wearing a mask, with appropriate documentation;
  - b. Band, Choir, Physical Education, Recess, Outside Activities, Sports;
  - c. Cafeteria and lunch room eating.

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(When not involved in an activity Band, Choir, and PE classes will follow MDSD COVID guidelines.)

2. Masking on school transportation is mandated by the CDC.
3. Counseling will be provided for students that may have anxiety issues over wearing a mask.
4. MDSD will prioritize in person learning 5 days a week.
5. Volunteers in the classrooms will be encouraged.
6. Attendance at sporting events will be open under Idaho High School Activities Association guidelines.
7. Cleaning and sanitation efforts will continue like last year.
8. Social distancing of 3 feet will be in place when feasible.
9. HVAC filtration and air flow will continue.
10. Contact tracing will continue with quarantine procedures like last year.

It is noted that we as a community are polarized in what health and safety strategies are in place. With all of that in mind, MDSD will continue to make decisions with a student first mentality.

## Open Meeting Law Violation Response

### Monday, July 26<sup>th</sup> Special Board Meeting

Board voted to follow CDH and CDC guidelines for opening school and to update our School Pandemic Plans and Protocols

### Monday, August 9<sup>th</sup> Board Meeting

Emails received and posted under Extras on Board Agenda

Eighteen speakers (3 Pro Mask Mandate, 15 Pro Mask Choice)

Board Reports by Dr. Gregory Irvine, St. Luke's Hospital and CDH representatives

### Tuesday, August 17<sup>th</sup> School Board Retreat and Work Session

- Open Board dinner meeting attended by all school board members, superintendent, school administrators, and directors
- Presentation of school data and goals by administrators
- Discussion of MDSO Continuous Improvement Plan
- Discussion of Parent Survey results
- Discussion of current Covid Pandemic Plan and Protocols by all

Board Chair, Laurie Erikson made a proposal for a Work Session to continue discussion and work toward compromise.

Three (3) Board members individually (Heidi Galyardt, Jenney Ruemmele, Lewis McLin) requested a Special Meeting called. Each were cautioned that no Special Meeting could be called at this time due to Action Items not on Agenda. Trustee McLin, then demanded a Special Meeting be called and was cautioned again.

Meeting Adjourned.

### Work Session Set-up

Superintendent Pingrey engaged in conversations with CDH and ISBA to attend a Board Work Session in McCall. He was also creating a MDSO Covid Task Force to provide Board Guidance on Pandemic Plan and Protocols.

### Friday morning, August 20<sup>th</sup> Call for a Special Meeting to vote on Mask Mandates

Two Board members, Heidi Galyardt and Jenny Ruemmele called a Special Board Meeting per email to vote on mask mandates. Trustee McLin seconded by text message. This per Idaho Statute 33-510.

### August 21<sup>st</sup> – 23<sup>rd</sup>

- Saturday, August 21<sup>st</sup> Posting on Facebook on *Mask-Up McCall* by Bill Thomas advertising Tuesday August 24<sup>th</sup> Board Meeting. This had not yet been arranged, posted

on Board website. Board members had not been notified of date of Special Meeting. (See attached)

- Sunday, August 22<sup>nd</sup> Posting on Facebook on *Valley County Democrats* by Bill Thomas, Dr. Thomas Welty, Dr. Edie Welty advertising Tuesday, August 24<sup>th</sup> MDSO Special Meeting to consider Mask mandates. “ACT NOW – SEND AN EMAIL in favor of masks for the coming school year to MDSO School Board.” (See attached)
- Saturday August 21<sup>st</sup> through Monday August 23<sup>rd</sup> **11:34 AM**
  - (70) Pro-Mask Mandate Emails sent to MDSO School Board
    - 34 of these from MDSO Parents
    - 36 of these from Non-MDSO Parents
    - 15 of these form letters
    - 4 of these reference *the* Tuesday Meeting
  - (4) Pro Mask Choice letters
    - 3 from MDSO Parents
    - 1 from Non- MDSO Parent
    - 1 of these states *that it has been brought to my attention that there may be* Tuesday meeting
- August 23<sup>rd</sup>, Special Board Meeting Posted at **12:01 PM**  
(See attached emails)

#### Monday, August 23<sup>rd</sup> - August 24<sup>th</sup>

- Concerns regarding possible Open Meeting Law Violations brought to attention of Superintendent and Board Chair.
- Consultation with ISBA attorney, Amy White
- Direction to add Action Item (3) Consideration of Possible Open Law Violation Self-Declaration  
*If any self-declarations, direction by ISBA attorney to motion to Table Action Item 5(a) Consideration of Mask Mandates for Return to School*

#### August 24<sup>th</sup> Special Board Meeting

- Action Item (3) Consideration of Possible Open Law Violation Self-Declaration
  - Trustee Galyardt self-declared that she may have spoken to a few people about calling a special meeting
  - Trustee McLin self-declared that he had shared his Mask Mandate plan to be voted on with one other Board Member

Given these self-declarations, the Board Chair requested a motion to Table Action Item 5(a) *Consideration of Mask Mandates for Return to School*. The motion did not pass.

Prior to presenting Action Item 5(a) Consideration Mandate for Return to School, Chair Erektion stated to Trustee McLin that “There have been requests from the Letters to the Board that you recuse yourself from this discussion and vote on this Action Item. She pointed to the stack of letters printed. Following she asked, “Is this something you would like to do?” Trustee McLin declined.

- A motion was made and seconded to approve a Mask Mandate policy written by Trustee McLin. This policy had not been shared or discussed with all Board members, vetted by the Superintendent or ISBA legal counsel. There was a point of clarification made by Trustee Walker if whether Trustee McLin could vote on the proposal since he had self-declared that he had engaged in discussion of this policy and shared with another board member prior to the board meeting. It was the opinion of the Superintendent that he could vote.
- Trustee McLin elected to recuse himself.
- The motion was amended to include the language, “if the policy is able to pass legal counsel.” For clarification and the record, it was re-asked if Trustee McLin wanted to recuse himself. There was never a demand for Trustee McLin to recuse himself, but rather the same process repeated as the policy was amended, and motion was made for a second time. This request was to clarify that the recusal question was from the Letters to the Board. It had appeared that Trustee McLin was confused as to recusal based on his prior disclosure instead.
- Motion was made and seconded. Vote was a tie. Motion did not pass.
- Board of Trustees Comments request made for a Work Session. This request was referred to Superintendent Pingrey after the meeting adjourned.

#### August 25<sup>th</sup> Work Session Noticed at 4:33 PM

#### August 25<sup>th</sup> Special Meeting called per Attorney Amy K. Holm received at 4:46 PM

- Letter from Attorneys Amy K. Holm, Steven J. Milleman representing Trustee McLin, Trustee Galyardt, Trustee Ruemmele calling a Special Board meeting for Friday August 27<sup>th</sup> to vote on agenda item McCall-Donnelly School District Health and Safety Procedures and Mask Policy, 2021-2022 School Year. Included was a policy proposal for this vote under Exhibit A. (See attached)
- Response to Amy Holm from Board Chair Erektion (see attached)
- Three school board members, purportedly acting independently from each other, each contacted the same attorney to represent their interests. This attorney wrote a letter to the Board of Trustees and the Superintendent Pingrey advocating the joint concerns of the three board members in question, who all apparently independently requested the exact same relief.

#### August 26<sup>th</sup> Work Session

- Work Session included all Board Members, Superintendent, CDH representative, CDH Epidemiologist, ISBA Attorney Amy White.

- Discussion of a Mask Mandate Policy as presented from Trustees McLin, Galyardt and Ruemmele.
- No compromise was reached on presented policy.
- Trustee Galyardt stated that the Parent Survey was an *Uneducated Survey* and should not be considered.
- Trustee Ruemmele stated that a compromise could be a *Universal Masking Policy*.
- ISBA Attorney Amy White recommended to the Board to table the Special Meeting set for the next day, since the presented policy had not been vetted, 2 Board Members had not been involved in its development, and that Superintendent Pingrey needed time to update the current MDSO School Pandemic Operational Plan with this presented Policy.
- This recommendation was not followed.

#### Special Board Meeting August 27<sup>th</sup>

- Action Item 6(a) MDSO Health and Safety Procedures and Mask Policy was presented by Superintendent Pingrey. An addendum for an Opt-Out Protocol was shared.
- Motion was made and seconded.
- Trustee Walker stated that he opposed the plan because it did not contain an opt-out protocol nor benchmarks regarding the proposed policy.
- Chair Erikson requested a motion to amend the previous motion to include some sort of opt-out protocol. No motion was made.
- Chair Erikson requested a motion to amend the previous motion to include benchmarks for the proposed policy.
  - Trustee Walker motioned
  - Trustee Galyardt seconded
  - Brief discussion ensued, vote taken Trustee McLin, Trustee Galyardt and Trustee Ruemmele voted against, Trustee Walker for. Motion did not pass.
- Original motion was voted on. Motion passed.

 **Bill Thomas**  
2 hours ago • 🗨️ ...

Saturday  
August 21, 2021

This Tuesday, August 24th the Mccall Donnelly School District School Board will be meeting in special session to consider making masks mandatory for our schools.

With the highly infectious Delta variant now the most dominant strain circulating in Idaho, removing masks indoors could be a recipe for disaster. Just one infected child could spread the virus to an entire class, especially in elementary schools where no children are yet vaccinated. This would mean more days online and fewer days in the classroom where we know the highest quality of learning takes place.

ACT NOW- SEND AN EMAIL in favor of masks for the coming school year to Mccall Donnelly School Board.



Valley County Democrats

20h · 🌐



This Tuesday, August 24th the McCall Donnelly School District School Board will be meeting in special session to consider making masks mandatory for our schools.

With the highly infectious Delta variant now the most dominant strain circulating in Idaho, removing masks indoors could be a recipe for disaster. Just one infected child could spread the virus to an entire class, especially in elementary schools where no children are yet vaccinated. This would mean more days online and fewer days in the classroom where we know the highest quality of learning takes place.

ACT NOW- SEND AN EMAIL in favor of masks for the coming school year to McCall Donnelly School Board. [bimel@mdsd.org](mailto:bimel@mdsd.org)

In your own words state why you are for requiring masks in schools.

Join your neighbors in asking the school board to do the right thing.

Bill Thomas  
Dr Thomas Welty  
Dr. Edie Welty

6

1 Share

Follow



*Sunday  
August 22, 2021*

Chair Erikson response to August 25<sup>th</sup> Letter delivered from Amy K. Holm, Steven J. Millemann, Milleman Pemberton & Holm LLP

Please review the following statements that clarify several issues contained within this letter.

- Tuesday, August 17<sup>th</sup> School Board Retreat and Work Session  
Discussion included Parent Survey results, MDSB Pandemic Plan and protocols, current masking recommendation  
There appeared to be no consensus within the discussion. Chair Erikson proposed another Work Session to continue the discussion and work toward a compromise for the 2021-2022 protocols. Chair Erikson subsequently asked Superintendent Pingrey to include a representative from CDH for this Work Session.
- Per Chair Erikson's prior discussion with Heidi Galyardt, that for such an important vote, she stated that we *should* wait for all board members to be in town for a vote on Masking, just as we waited for Trustee Ruemmele to be available when we voted on athletics in January 2021. Your letter fails to provide this context.
- Prior to presenting Action Item 5(a) Consideration Mandate for Return to School, Chair Erikson stated to Trustee McLin that "There have been requests from the *Letters to the Board* that you recuse yourself from this discussion and vote on this Action Item. She pointed to the stack of letters printed and said that they were published under *Extras* on the Agenda for the meeting. Following she asked, "is this something you would like to do?" Trustee McLin declined.
- A motion was made and seconded to approve a Mask Mandate policy written by Trustee McLin.
  - This policy had not been shared or discussed with all Board members, vetted by the Superintendent or ISBA legal counsel.
  - There was a point of clarification made by Trustee Walker if whether Trustee McLin could vote on the proposal since he had self-declared that he had engaged in discussion of this policy and shared with another board member prior to the board meeting
  - It was the opinion of the Superintendent that he could vote.
  - Trustee McLin elected to recuse himself
  - The motion was amended to include the language, "*if the policy is able to pass legal counsel.*" For clarification and the record, it was re-asked if Trustee McLin wanted to recuse himself.
  - There was never a demand for Trustee McLin to recuse himself, but rather the same process repeated as the policy was amended, and motion was made for a second time. This request was to clarify that the recusal question was from the *Letters to the Board*. It had appeared that Trustee McLin was confused as to recusal based on his prior disclosure instead.
- The chair does vote, has voted, but rarely votes, and in most cases to break a tie. These prior votes are documented in previous Board Meeting minutes and available on the MDSB website. Every Trustee has a voice and a vote as a member of the School Board.

- Chair Erikson uses and takes notes in every Board meeting. Since all Board members had documents in front of them at this meeting, she reminded all Trustees prior to calling the meeting to order that all documents and notes at this meeting are subject to public review under Open Meeting Law. Trustee Ruumelle stated that she would be glad to share all her documents with the audience.
- As stated, my vote as Board Chair and Trustee was against this Mask Mandate Proposal. It had not been shared with the entire Board. The Special Meeting of August 24<sup>th</sup> was called by two Board Members on Friday August 20<sup>th</sup>, prior to a proposed Board Work Session to review and discuss Mask Policy. Thus, the Superintendent was not given the consideration to prepare a Work Session prior to the Special Meeting to include the entire Board, school administrators, and representatives from CDH and ISBA legal counsel. Such actions do not follow Board protocol or the ISBA *Code of Ethics for Board Members*.
- If every time a Board member(s) wants to have a policy vote that they then call a Special Meeting to bypass *Code of Ethics for School Board Members, #11 Respect the right of the public to be informed about district decisions and operations* by not having a full and open discussion, the integrity of the Board itself is damaged.
- Three school board members, purportedly acting independently from each other, each contacted the same attorney to represent their interests. This attorney wrote a letter to the Board of Trustees and the Superintendent Pingrey advocating the joint concerns of the three board members in question, who all apparently independently requested the exact same relief.
- Furthermore, the actions of these Board members, by consulting with an independent attorney to share their dissatisfaction of a process and then declare a Special Meeting, illustrates how such members did not follow Board of Trustees Policy 1060, *Line and staff organization and communications*.
- I consulted with an ISBA attorney for direction regarding several issues brought to my attention before the August 24<sup>th</sup> School Board Meeting. The ISBA attorneys represent the School Board. They are consulted to protect Board Members and to ensure that protocol, policy, and Open Meeting Law is followed. I have followed the ISBA attorney's direction and will continue to do so.

Laurie Erikson  
MDSB School Board Chair

## ENGAGEMENT AGREEMENT

THIS ENGAGEMENT AGREEMENT (“Agreement”) is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_ 2021, by and between **ANDERSON, JULIAN & HULL LLP**, a law firm, (“AJH”) having its principal place of business in Boise, Idaho, hereinafter referred to as the "Law Firm" and \_\_\_\_\_ **DISTRICT NO.** \_\_\_\_\_ hereinafter referred to as the "CLIENT."

### WITNESSETH:

1. Client does hereby employ and retain the AJH as its legal counsel to provide Client legal services and advice in connection with Client’s participation in the mass action lawsuit captioned: *In Re: Juul Labs, Inc.*, Norther District of California Case No. 19-MD-02913-WHO, as described in the Franz Law Group Attorney-Client Contract, and the Kirton/McConkie Legal Services Agreement attached hereto.

2. Client will be billed as set forth in the Agreement between the District and Frantz, which is attached to this Engagement Agreement. No other charges, costs or retainers shall be charged. Note that Frantz will pay AJH a portion of the fees that they charge you for our firm’s assistance on this matter.

3. Brian Julian, Amy White and Bret Walther are assigned as legal counsel on this matter. Brian Julian is the lead attorney. Lead attorney may delegate or assign work to other AJH attorneys, paralegals or office staff to maximize effectiveness and efficiency.

4. Client may terminate this Agreement at any time, with or without cause, by notifying us, and satisfying all payment obligations, if any consistent with your Agreement with the Frantz Law Group, APLC. If such termination occurs, your papers and property will be returned to you promptly upon request. AJH may retain copies to the extent permitted by law. AJH is subject to the Idaho Rules of Professional Conduct (the “Rules”), which identify

## ENGAGEMENT AGREEMENT

circumstances which require or allow AJH to withdraw from representing a client, which include misrepresentation or failure to disclose material facts, and conflicts of interest with another client. If we represent you in a lawsuit, our ability to withdraw from the suit may be subject to approval from the appropriate court. Further, subject to our ethical obligations as defined by the Rules, we reserve the right to terminate our representation of you at any time, without cause, by furnishing written notice that we are withdrawing as your counsel. If we find it necessary or advisable to so act, we would assist you as you may desire in locating other counsel, and we would make available to you such documents, pleadings, etc., from our file as you may request.

3. Client also agrees that this Agreement is binding upon its representatives, agents, employees, successors in interest, insurers, devisees, executors and legal representatives with regard to the terms and conditions set forth herein.

4. In the event legal action is necessary to enforce the terms of this Agreement, this Agreement shall be interpreted in accordance with Idaho law, and the prevailing party in such suit or action shall recover, in addition to all other sums a reasonable sum for attorney's fees in such suit action.

5. By affixing my signature below, I hereby certify that I am fully authorized to enter into this Fee Agreement and to legally bind the entity on whose behalf I am signing.

I HAVE READ THE FOREGOING AGREEMENT, I have received a copy of it and have agreed to the terms and conditions contained therein. There are no other written or oral agreements as to fees and costs between Client and the law firm of Anderson, Julian & Hull, LLP.

On behalf of \_\_\_\_\_ District No. \_\_\_\_

**ENGAGEMENT AGREEMENT**

\_\_\_\_\_  
[Name] Date

[Title], \_\_\_\_\_ School District No. \_\_\_\_

On behalf of Anderson Julian & Hull, LLP

\_\_\_\_\_  
[Name] Date  
of the Firm

DRAFT