

**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: October 11, 2021
TIME: 6:00 PM

1. Call to Order	
<i>*Indicates: Tabled Item from the September 13, 2021 Regular Meeting</i>	
2. Pledge of Allegiance	
3. Announcement of Changes/ additions to the agenda	
4. Awards and Recognition	
5. Consent Agenda	
a. Amended Minutes of the August 26, 2021 Work Session	2
b. Minutes of the September 13, 2021 Regular Meeting	
c. Monthly Financials	
1. District Financials	4
2. ASB Financials	17
d. New Hires	34
6. Audience and Communication	
7. Reports	
a. Fiscal Year 2021 District Financials Audit- Quest CPA's PLLC	36
b. COVID-19 Conditions Update	
c. MDSO School Operational Pandemic Plan 21-22	87
d. *Declaration of Candidacy	90
e. *MDSO 2021-22 Fall Enrollment	91
f. *Juul-Class Action Lawsuit	92
8. Action Items	
a. *Extended Emergency Sick Leave Pay	
b. *Juul-Agreements	122
c. ESSER Plan -Use of Funds	125
d. 2021-2022 MDSO Continuous Improvement Plan	128
e. Guest Teacher/ Substitute Rate Increase	134
f. Leadership Premium Approval FY22	136
9. Discussion-2022 Proposed ISBA Resolutions	139
10. Board Trustees/Superintendent Comments	
11. 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.

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

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 Erekson	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

-Amy White suggested the Board review the current content of the Safe Return to School Plan.

-Liz Meyers specified the current Central District Health guidelines recommends universal making for all schools.

Amy White recommended the Board use the operational plans as a living document and continue to review and update it monthly.

-Dr. O’Dell shared the current data trends of the state and county regarding COVID cases.

-Any White suggested the superintendent to revise the operational plans.

-Superintendent Pingrey stated he will work on revising the operational plans and will contact each Board member individually. Mr. Pingrey will try and have the revised operational plans by the next scheduled Special meeting on August 27th.

ADJOURNMENT 6:38p.m.

ATTEST:

Bianca Imel, Clerk

SUMMARY STATEMENT 2021 - 2022 REVENUE AND EXPENSE

GENERAL FUND

Ending September 30, 2021

GENERAL M & O FUND							
	Prior Year Actual 2018-2019	Prior Year Actual 2019-2020	Prior Year Actual 2020-2021	Current Budget 2021-2022	Activity FY to Date 2021-2022	Unexpended Balance 2021-2022	Percentage FY to Date 2021-2022
REVENUES							
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	27,270	5,796,942	0.47%
Other Local	143,325	243,405	101,500			-	
County Revenue	-	-	-			-	
State Revenue	7,983,144	8,694,198	8,652,743	9,432,768	4,367,626	5,065,142	46.30%
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	4,394,896	15,754,656	21.81%
							4
EXPENDITURES							
Salaries	7,334,249	8,408,260	8,519,666	9,150,492	1,007,283	8,143,209	11.01%
Benefits	2,416,504	2,904,514	2,957,382	3,306,934	452,093	2,854,841	13.67%
Purchased Services	1,693,048	1,989,391	2,397,363	2,925,805	596,532	2,329,273	20.39%
Supplies & Materials	556,103	532,407	442,767	580,650	85,593	495,057	14.74%
Capital Outlay	109,720	171,365	182,427	280,299	188,195	92,104	67.14%
Debt Retirement						-	
Insurance & Judgments	57,952	66,728	65,219	69,400	64,599	4,801	93.08%
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	2,394,295	17,730,257	11.88%

OTHER FUND SUMMARY REPORT

McCall Donnelly School District #421

Ending September 30, 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	29,820.59	27,533.36	284,866.64	8.81%
231 - MDEF Grant	Revenue	4,200.00	38,530.00	58,530.00	(54,330.00)	1393.57%
	Expense	4,200.00	2,520.00	2,520.00	1,680.00	60.00%
232 - Dual Credit/AO	Revenue	5,000.00	5,550.00	5,550.00	(550.00)	111.00%
	Expense	12,000.00	-	8,461.00	3,539.00	70.51%
241 - Driver Education	Revenue	34,000.00	-	6,785.00	27,215.00	19.96%
	Expense	38,181.00	5,081.98	17,303.75	20,877.25	45.32%
243 - State Professional Technical	Revenue	39,502.00	-	-	39,502.00	0.00%
	Expense	39,502.00	1,418.29	1,418.29	38,083.71	3.59%
245 - State Instructional Technology	Revenue	188,000.00	-	-	188,000.00	0.00%
	Expense	188,000.00	23,698.67	50,014.65	137,985.35	26.60%
246 - State Substance Abuse	Revenue	16,000.00	-	-	16,000.00	0.00%
	Expense	16,000.00	-	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	11,804.48	29,587.35	85,575.65	25.69%
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	32,070.24	78,232.45	121,767.55	39.12%
	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	961.74	62,939.77	331,860.23	15.94%
	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 Scholarship	Revenue	2,000.00	169.00	511.00	1,489.00	25.55%
	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	90.00	310.00	690.00	31.00%
	Expense	1,000.00	100.00	100.00	900.00	10.00%
Totals	Revenue	4,728,543.00	77,370.98	215,204.97	4,513,338.03	16.39
	Expense	8,867,689.00	112,385.07	2,136,972.51	6,730,716.49	3.85

CHECK NUMBER	CHECK DATE	VENDOR	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19678	09/02/2021	Treasure Valley Comm	300.00	Student ID	Wheaton, Gretta - Scholarship - Donnelly Elementary
19679	09/13/2021	State Department of	1,000.00	fingerprin	Replenish Fingerprinting Escrow
19680	09/15/2021	Blue Cross of Idaho	21,412.88	20210825AD	Payroll accrual
19680	09/15/2021	Blue Cross of Idaho	947.90	20210825AD	Payroll accrual
19680	09/15/2021	Blue Cross of Idaho	13,685.73	20210825AF	Payroll Benefit
19680	09/15/2021	Blue Cross of Idaho	41,116.29	20210825AF	Payroll Benefit
19680	09/15/2021	Blue Cross of Idaho	41,087.00	20210825AF	Payroll accrual
19681	09/15/2021	3rd Millennium Class	60.00	heart1020	Drug Intervention Course
19682	09/15/2021	4 Corners Communicat	3,688.99	2821	Heartland High Projector Replacement
19682	09/15/2021	4 Corners Communicat	1,433.94	2820	4Corners Invoices - 2820
19682	09/15/2021	4 Corners Communicat	778.33	2819	Invoice 2819 PLMS Wiring repair from summer remodel damage
19682	09/15/2021	4 Corners Communicat	675.00	2833	Barbara Morgan Elementary Security Camera Install Invoice
19683	09/15/2021	Abrams, Deirdre	86.05	91021	Abrams - reimbursement
19683	09/15/2021	Abrams, Deirdre	110.00	91521	Reim 2 credits, Preparing to teach during covid, ISU
19684	09/15/2021	Alpine Automotive	136.76	23311	2017 Ford F350 lube, oil and filter
19686	09/15/2021	Amazon	7.94	4369584668	SPED SUPPLIES - batteries
19686	09/15/2021	Amazon	79.80	6739679696	869946473455 from PO4912100092
19686	09/15/2021	Amazon	202.45	4735849877	BEVILL - school supplies
19686	09/15/2021	Amazon	11.47	4683378475	COVAULT - picture dictionary
19686	09/15/2021	Amazon	243.86	4767546864	INVENTORY - round table for PLMS
19686	09/15/2021	Amazon	265.13	8643755845	HODSDON - supplies
19686	09/15/2021	Amazon	69.74	8696445457	SUPPLIES - school supplies 456358663498
19686	09/15/2021	Amazon	49.88	7758458638	supplies
19686	09/15/2021	Amazon	38.12	6684378777	supplies
19686	09/15/2021	Amazon	251.68	6656865959	SUPPLIES - picks, flag, 4 calculators, batteries, tacks COVID - face masks
19686	09/15/2021	Amazon	39.78	6996589447	WOLF - supplies for students 873844869689
19686	09/15/2021	Amazon	54.00	5533376978	OFFICE SUPPLIES - paper
19686	09/15/2021	Amazon	348.99	9599988359	EQUIPMENT - Mini trampoline & bar for PLMS
19686	09/15/2021	Amazon	136.60	9576433858	BRODHECKER - school supplies
19686	09/15/2021	Amazon	275.53	6456687644	HAVENS - school supplies 686499558547
19686	09/15/2021	Amazon	253.99	4686637663	DRABEK - school supplies
19686	09/15/2021	Amazon	365.61	4468593788	STONE - supplies for school year
19686	09/15/2021	Amazon	154.56	9538555843	School supplies
19686	09/15/2021	Amazon	229.78	4653969749	SCHOENSEE - table for office
19686	09/15/2021	Amazon	195.34	4443649797	SCHOENSEE - desk platform and desk chair
19686	09/15/2021	Amazon	2,131.36	4654353796	Abrams, Dempsey, Heflin, Herbst, Hudson, Kindergarten, Masks, recess shed, Stegner, & supply closet
19686	09/15/2021	Amazon	1,479.25	9554887994	misc amazon orders
19686	09/15/2021	Amazon	2,656.66	6474743896	August Amazon Purchases

CHECK NUMBER	CHECK DATE	VENDOR	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19686	09/15/2021	Amazon	12.79	9583988337	Name plate for board-Eric
19686	09/15/2021	Amazon	513.15	9877469443	Supplies
19687	09/15/2021	Amerigas - McCall	149.99	686440612	Pick up tank from HHS
19688	09/15/2021	Bevill, Riley	510.00	9821	REim 3 credits Id Comp Literacy course - NNU
19689	09/15/2021	Brodhecker, Sara	83.20	91021	BRODHECKER - Supplies for classroom
19690	09/15/2021	Brown, Alice	120.00	91521	Reim 2 credits, Designing a PBL classroom, NNU
19691	09/15/2021	BSN Sports	266.25	913015635	Baseball Bases
19691	09/15/2021	BSN Sports	2,500.00	913323414	Soccer Jerseys
19691	09/15/2021	BSN Sports	239.98	913524046	Volleyball Supplies
19692	09/15/2021	Bucks Bags	146.32	23891	Football Jerseys
19693	09/15/2021	Campbell Tractor and	1,489.70	D22179	worked on Z970R ztrac mower
19694	09/15/2021	Canon Financial Serv	1,379.00	27224522	Copiers
19695	09/15/2021	Caxton Printers Ltd	95.70	1035958	Staff name plates
19695	09/15/2021	Caxton Printers Ltd	145.50	1035772	cum folders
19696	09/15/2021	CDW Government Inc	1,402.96	K286126	Epson DC-13 Document Cameras
19697	09/15/2021	Class, Sheri	3,277.00	9821	Reim 3 credits Models of teaching, 3 credits History of Educational thought - University of Idaho
19698	09/15/2021	Clay, Jason	50.00	91521	Reim cell phone
19699	09/15/2021	CompuNet	1,040.59	173895	Informacast Fusion - PLMS
19699	09/15/2021	CompuNet	675.00	174194	Informacast Fusion Installation
19700	09/15/2021	Consolidated Electri	93.84	4438-10060	supplies
19700	09/15/2021	Consolidated Electri	16.12	4438-10058	supplies
19700	09/15/2021	Consolidated Electri	3.61	4438-10066	supplies
19701	09/15/2021	Covault, Sarah	26.00	91021	ASSESSMENT - WIDA Screener for Kindergarten
19702	09/15/2021	Crockett, Margaux	930.00	91321	DES Counselor
19703	09/15/2021	Davydov, Brandi	37.92	91421	reimburse for classroom supplies
19704	09/15/2021	DHE Computer Systems	4,614.00	52614	20U10028US - ThinkPad L14 Gen1, Intel Core i5-10210U (1.60GHz, 6MB), 14.0 1920x1080
19704	09/15/2021	DHE Computer Systems	1,461.10	52450	Lenovo Carbon X1 Laptop
19704	09/15/2021	DHE Computer Systems	151.25	52396	Staff laptops Monitors USB DVD Drives
19704	09/15/2021	DHE Computer Systems	4,565.00	52839	Staff laptops Monitors USB DVD Drives
19704	09/15/2021	DHE Computer Systems	5,514.00	52925	Lenovo 300e 2nd Gen Laptops
19705	09/15/2021	Directv	40.25	076082149X	MDHS Business channels
19706	09/15/2021	Doane, Lesley	151.20	91421	reimburse for classroom supplies
19707	09/15/2021	Donnelly Rural Fire	221.00	Staff CPR	13 Heartsaver First aid CPR/AED ecards for staff
19708	09/15/2021	Donnelly City of	282.25	82621	DES water,sewer
19709	09/15/2021	Dunkley Music Inc	3,118.45	91421	Dunkley Instrument Repairs
19709	09/15/2021	Dunkley Music Inc	77.10	4138940,41	Dunkley Instrument Repairs
19710	09/15/2021	Ecolab Inc	343.96	6262886319	multi purpose degreaser

CHECK NUMBER	CHECK DATE	VENDOR	INVOICE AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19710	09/15/2021	Ecolab Inc	638.79	6262817113	multi purpose degreaser
19710	09/15/2021	Ecolab Inc	1,222.05	6262531679	classic 50 gal ultra
19710	09/15/2021	Ecolab Inc	1,547.37	6262749281	supplies
19710	09/15/2021	Ecolab Inc	1,339.00	6262745207	supplies
19710	09/15/2021	Ecolab Inc	912.00	6262740331	supplies
19711	09/15/2021	Ed Staub & Sons	68.11	5802910	PLMS tank setup
19711	09/15/2021	Ed Staub & Sons	55.60	5802828	Maint shop tank setup
19711	09/15/2021	Ed Staub & Sons	55.60	5802762	MDHS tank setup
19711	09/15/2021	Ed Staub & Sons	161.60	5802859	HHS tank setup
19712	09/15/2021	EdNetics	11,249.87	106463	Meraki Switches Meraki Licenses Mounting bracket
19712	09/15/2021	EdNetics	6,131.40	108209	Phone service
19712	09/15/2021	EdNetics	13,437.60	108296	Cisco Umbrella Renewal - 2021-2022
19713	09/15/2021	ESGI LLC	639.00	36891	ESGI subscription for 21-22 kindergarten
19714	09/15/2021	Fatbeam LLC	796.00	20538	internet charges
19715	09/15/2021	Fisher's Document Sy	128.99	913010	Copier Contract
19715	09/15/2021	Fisher's Document Sy	485.25	940100	Copies
19716	09/15/2021	Gold Star Foods Nort	292.78	3105089	DES
19716	09/15/2021	Gold Star Foods Nort	320.30	3106211	DES
19716	09/15/2021	Gold Star Foods Nort	670.12	3105087	BRMES
19716	09/15/2021	Gold Star Foods Nort	829.43	3106212	BRMES
19716	09/15/2021	Gold Star Foods Nort	699.88	3105088	MDHS
19716	09/15/2021	Gold Star Foods Nort	1,419.67	3106214	MDHS
19716	09/15/2021	Gold Star Foods Nort	558.50	3105085	PLMS
19716	09/15/2021	Gold Star Foods Nort	1,219.32	3106215	PLMS
19717	09/15/2021	Grainger	160.86	9038258563	supplies
19717	09/15/2021	Grainger	532.88	9032635998	supplies
19718	09/15/2021	Grasmick Produce Com	251.06	01689034	Supplies
19718	09/15/2021	Grasmick Produce Com	169.20	01684260	Supplies
19718	09/15/2021	Grasmick Produce Com	112.74	01685733	Supplies
19718	09/15/2021	Grasmick Produce Com	4.67	01685850	Supplies
19718	09/15/2021	Grasmick Produce Com	190.78	01689143	Supplies
19718	09/15/2021	Grasmick Produce Com	313.72	01689210	Supplies
19718	09/15/2021	Grasmick Produce Com	128.70	01689600	Supplies
19719	09/15/2021	Grove Hotel	298.00	727975	Pickard room IASA
19720	09/15/2021	Hallett, Patricia	62.62	9821	REIM: Patty Hallet, math department supplies
19721	09/15/2021	Hamilton, Kimberly	29.15	91421	reimburse classroom supplies
19722	09/15/2021	Harlow's School Bus	92,337.14	June-Augus	Bus Routes
19723	09/15/2021	Havens, Donna	6.36	91521	HAVENS - TPT Movement & Simple Machines Workbook
19724	09/15/2021	Hawley Troxell Ennis	2,482.00	431419	Legal services

CHECK CHECK			INVOICE		INVOICE
NUMBER	DATE	VENDOR	AMOUNT	NUMBER	DESCRIPTION
19725	09/15/2021	Herbst, Virginia	53.63	91021	Herbst - reimbursement
19726	09/15/2021	Hill, Carissa	199.25	9821	HILL - Under the Sea classroom theme/materials
19727	09/15/2021	Hotel McCall	96.00	9740384	Room for Dr Joe Hill
19728	09/15/2021	Howes, Lisa	50.00	91521	Reim cell phone
19729	09/15/2021	Hub International	759.00	2420648	Endorsement premium add 2021 Ford F150
19730	09/15/2021	Idaho Power Processi	6,976.36	082321	Acct#2201371255
19730	09/15/2021	Idaho Power Processi	4,985.64	91521	Acct#2205728773
19731	09/15/2021	Idaho School Distric	148.80	21-22.0581	copy paper
19732	09/15/2021	Idaho State Billing	2,454.66	20109119	Medicaid Administration fee #3938
19733	09/15/2021	IHSAA	205.00	A3310	IHSAA Activity Cards
19734	09/15/2021	Jacobsen, Jennifer	11.98	9821	Jacobsen reimbursement
19734	09/15/2021	Jacobsen, Jennifer	23.81	090821	Jacobsen
19735	09/15/2021	JW Pepper & Son Inc	117.99	363516364	Music Supplies
19736	09/15/2021	Kelsey, Aaron	20.00	91521	Reim cell phone
19737	09/15/2021	Kennedy, Conor	120.74	91521	REim SRV principal-AD meeting 9/1/21
19737	09/15/2021	Kennedy, Conor	50.00	91521-1	Reim cell phone
19737	09/15/2021	Kennedy, Conor	3,685.00	91521-3	Reim 3 credits, Educational Inquiry, Western Governors Univ
19738	09/15/2021	Kinetico Home Water	27.80	15353	Water for DO
19739	09/15/2021	Krahn's Home Furnish	18,266.00	180500	BMES materials and labor
19739	09/15/2021	Krahn's Home Furnish	5,168.00	181880	DES materials and labor
19739	09/15/2021	Krahn's Home Furnish	17,650.00	180501	PLMS materials and labor
19739	09/15/2021	Krahn's Home Furnish	16,640.00	180502	MDHS materials and labor
19740	09/15/2021	LaFay, Carrie	80.15	91421	reimburse classroom supplies
19741	09/15/2021	Lakeshore Disposal	540.96	25469492	BRMES 263081
19741	09/15/2021	Lakeshore Disposal	475.89	25469366	PLMS 115569
19741	09/15/2021	Lakeshore Disposal	336.85	25469320	DES-112600-001
19741	09/15/2021	Lakeshore Disposal	665.91	25469321	MDHS 112602-002,112602-003,112602-005
19741	09/15/2021	Lakeshore Disposal	222.20	25469321	HHS 112602-006
19742	09/15/2021	LexisNexis Matthew B	95.47	26990334	Id Education 2021 Ed
19743	09/15/2021	Lillehaug, Jessica	38.42	91321	Reim supplies
19744	09/15/2021	Luff, Joseph	142.46	91421	Reim mileage
19745	09/15/2021	Marolf, Janelle	50.95	91021	Lunch account refund
19746	09/15/2021	Mascheroni Shealyn	65.97	9821	REIM: Shea Mascheroni, classroom supplies
19747	09/15/2021	May Hardware	10.66	21172	supplies
19747	09/15/2021	May Hardware	6.48	21906	supplies
19747	09/15/2021	May Hardware	9.45	20183	supplies
19747	09/15/2021	May Hardware	34.71	22320	supplies
19747	09/15/2021	May Hardware	4.13	22109	supplies
19747	09/15/2021	May Hardware	14.99	22581	supplies

CHECK NUMBER	CHECK DATE	VENDOR	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19747	09/15/2021	May Hardware	10.00	22391	supplies
19747	09/15/2021	May Hardware	82.98	22306	supplies
19747	09/15/2021	May Hardware	36.45	22245	supplies
19747	09/15/2021	May Hardware	37.75	22400	supplies
19747	09/15/2021	May Hardware	5.93	20184	supplies
19747	09/15/2021	May Hardware	7.11	19955	supplies
19747	09/15/2021	May Hardware	3.20	20304	supplies
19747	09/15/2021	May Hardware	10.79	22360	supplies
19747	09/15/2021	May Hardware	117.41	22040,2210	Supplies
19748	09/15/2021	McCall City of	96.82	81621HHS	HHS 2.0465.1
19748	09/15/2021	McCall City of	48.41	81621DO1	DO 2.0460.1
19748	09/15/2021	McCall City of	484.10	81621BRMES	BRMES 1.8332.1
19748	09/15/2021	McCall City of	489.78	81621PLMS	PLMS 1.8320.1
19748	09/15/2021	McCall City of	51.25	81621Maint	Maint 1.4252.1
19748	09/15/2021	McCall City of	48.41	81621MDHS	MDHS 2.0474.1
19748	09/15/2021	McCall City of	660.57	81621MDHS1	2.0471.1 MDHS
19749	09/15/2021	McCall Delivery Serv	55.00	2020-1987	Delivery
19750	09/15/2021	McCall Rentals Inc	1,012.00	38651	trailer 2 axle drop bed, lift scissor genie 19'
19750	09/15/2021	McCall Rentals Inc	193.60	39229	compactator plate
19751	09/15/2021	Meadow Gold Dairy	255.04	563311	PLMS
19751	09/15/2021	Meadow Gold Dairy	95.95	111112694	PLMS
19751	09/15/2021	Meadow Gold Dairy	525.02	563314	BRMES
19751	09/15/2021	Meadow Gold Dairy	282.64	561073	MDHS
19751	09/15/2021	Meadow Gold Dairy	177.79	563312	MDHS
19751	09/15/2021	Meadow Gold Dairy	47.82	563313	DES
19751	09/15/2021	Meadow Gold Dairy	95.95	111112692	DES
19752	09/15/2021	Miller, Holly	140.00	91021	Lunch account refund
19753	09/15/2021	Miner's Grab n Go	890.69	Aug2021	Fuel
19754	09/15/2021	Murray Group	2,405.00	0974-Aug 2	Benefit consulting Fee
19755	09/15/2021	NoodleTools Inc	378.00	204-492-R8	Noodle tools subscription - 2021-2022
19756	09/15/2021	Office Savers Online	518.68	5832	Supply Closet
19757	09/15/2021	Orkin Idaho/Sawyer I	1,200.00	256225	treated football field and DES
19758	09/15/2021	Partners for Learnin	568.07	1861	Wayne Callender August 26th
19759	09/15/2021	Payette Lakes Rec Wa	786.77	09/21-1842	MCC4305 PLMS sewer
19759	09/15/2021	Payette Lakes Rec Wa	393.38	09/21-1841	MCC4304 MDHS#2 sewer
19759	09/15/2021	Payette Lakes Rec Wa	393.38	09/21-1840	MCC4303 MDHS #1 sewer
19759	09/15/2021	Payette Lakes Rec Wa	49.17	09/21-1839	MCC4302 HHS sewer
19759	09/15/2021	Payette Lakes Rec Wa	49.17	09/21-1838	MCC4301 DO sewer
19759	09/15/2021	Payette Lakes Rec Wa	49.17	09/21-1836	MCC4299 MDHS Sewer

CHECK NUMBER	CHECK DATE	VENDOR	INVOICE AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19759	09/15/2021	Payette Lakes Rec Wa	49.17	09/21-1835	MCC4298 Maint shop sewer
19759	09/15/2021	Payette Lakes Rec Wa	786.77	09/21-0199	BAR4306 BRMES sewer
19759	09/15/2021	Payette Lakes Rec Wa	49.17	09/21-1837	MCC4300 MDHS #3 sewer
19760	09/15/2021	Pearson Assessment	262.99	15322807	ASSESSMENTS - Brodhecker, Pearson record forms
19761	09/15/2021	Pickard, David	173.34	91521	Reim IASA conference 8/4-5/21
19762	09/15/2021	Pingrey, Eric	50.00	91521	Reim cell phone
19763	09/15/2021	Pingrey, Lisa	132.83	9821	REIM: Classroom Supplies
19764	09/15/2021	Postmaster-McCall	265.00	9921	Renew bulk mailing permit#67
19765	09/15/2021	Potter's Center	373.08	11556	Clay Delivery
19766	09/15/2021	Pro Nation Healthcar	71.00	1861	PT Services - August 27 - 31
19767	09/15/2021	Proprint	44.00	59261	McMahan Cards
19767	09/15/2021	Proprint	54.55	59662	Card Printing
19768	09/15/2021	Quest CPAs PC	9,875.00	91421	Accounting services
19770	09/15/2021	Quill Corporation	21.16	19191904	Language Arts Supplies, M Harris
19770	09/15/2021	Quill Corporation	88.75	19155323	Language Arts Supplies, M Harris
19770	09/15/2021	Quill Corporation	147.26	19155744	Language Arts Supplies, M Harris
19770	09/15/2021	Quill Corporation	38.80	19097039	English Department Supplies, Audrey Swanson
19770	09/15/2021	Quill Corporation	7.06	19089912	English Department Supplies, Audrey Swanson
19770	09/15/2021	Quill Corporation	148.02	19090692	English Department Supplies, Audrey Swanson
19770	09/15/2021	Quill Corporation	65.56	19090274	Music Department Supplies, G. Pinard
19770	09/15/2021	Quill Corporation	104.23	19090188	English Department Supplies, Audrey Swanson
19770	09/15/2021	Quill Corporation	2.54	19287340	Study Skills Classroom Supplies
19770	09/15/2021	Quill Corporation	74.34	19286919	Study Skills Classroom Supplies
19770	09/15/2021	Quill Corporation	1,578.44	19126879	Copy paper
19770	09/15/2021	Quill Corporation	187.82	18849018	misc school supplies from Quill
19770	09/15/2021	Quill Corporation	5.09	18855702	misc school supplies from Quill
19770	09/15/2021	Quill Corporation	1,683.84	18922381	misc school supplies from Quill
19770	09/15/2021	Quill Corporation	58.19	19018648	misc school supplies from Quill
19770	09/15/2021	Quill Corporation	46.20	19055134	misc school supplies from Quill
19770	09/15/2021	Quill Corporation	2,932.37	19259534	Copy paper/supplies
19771	09/15/2021	Really Good Stuff LL	122.40	7724415	Herbst
19771	09/15/2021	Really Good Stuff LL	334.20	7710315	Hudson reference PO # 1022200004
19772	09/15/2021	Red Lion Boise Downt	248.39	57993	J. VanMiddendorp room
19773	09/15/2021	Reliant Behavioral H	427.31	258347	EAP services August 2021
19774	09/15/2021	Rifton Equipment	341.25	Q115M-1	EQUIPMENT - R330 Compass Chair for BRMES
19775	09/15/2021	Riggers, Brenna	50.00	91521	Cell phone reimbursement
19776	09/15/2021	Rocky Mountain Signs	35.00	21090	Banner Updates
19777	09/15/2021	Schoensee, Phillip	19.98	090921	SUPPLIES - extension cords
19777	09/15/2021	Schoensee, Phillip	69.93	99211	ESY - Bike helmet and dome tent

CHECK	CHECK		INVOICE	INVOICE
NUMBER	DATE	VENDOR	AMOUNT	NUMBER DESCRIPTION
19777	09/15/2021	Schoensee, Phillip	50.00	91521 Reim cell phone
19778	09/15/2021	Scholastic Inc	131.87	M7170044 HODSDON - NY Times subscription for 12 students
19779	09/15/2021	School Specialty Inc	725.98	2081282838 Heflin - explode the code books
19780	09/15/2021	Shell Fleet Plus	1,004.99	73869797 Fuel
19781	09/15/2021	Sherwin-Williams	68.07	4635-6 supplies
19781	09/15/2021	Sherwin-Williams	128.56	4431-4 supplies
19781	09/15/2021	Sherwin-Williams	-107.12	4432-2 supplies
19782	09/15/2021	Shred-It USA -Boise	68.69	8182386584 Shred-It
19783	09/15/2021	Sievers, Rachel	227.23	91421 reimburse for classroom supplies
19784	09/15/2021	Simplot Partners	125.00	216055648 supplies
19784	09/15/2021	Simplot Partners	4,035.00	216056032 Supplies
19785	09/15/2021	Sinclair, Erin	819.99	91521 Reim 3 credits, Implementation, dissemination of classroom research, University of Texas Arlington
19786	09/15/2021	Sparklight Business	1,436.59	5585 Sept BRMES ethernet
19786	09/15/2021	Sparklight Business	1,436.59	4563 Sept DES ethernet
19787	09/15/2021	Standar, Abby	32.23	91421 reimburse classroom supplies
19787	09/15/2021	Standar, Abby	13.00	91421-1 reimburse for classroom supplies
19788	09/15/2021	Star-News	97.65	56940 Paper ads
19788	09/15/2021	Star-News	45.00	56925 Paper ads
19788	09/15/2021	Star-News	1,221.00	57036 Paper ads
19790	09/15/2021	StateFire	51.20	10272750 annual fire extinguisher service
19790	09/15/2021	StateFire	59.30	10272111 HHS annual fire extinguisher service
19790	09/15/2021	StateFire	245.80	10268862 DES annual fire extinguisher service
19790	09/15/2021	StateFire	142.00	9292041 DES semi annual kitchen fire suppression inspection
19790	09/15/2021	StateFire	290.00	10304417 HHS domestic & fire backflow test
19790	09/15/2021	StateFire	495.00	10304674 MDHS fire and domestic backflow test
19790	09/15/2021	StateFire	90.00	10304564 PLMS domestic & fire backflow test
19790	09/15/2021	StateFire	225.00	10304523 BRMES fire and domestic backflow test
19790	09/15/2021	StateFire	90.00	10304283 DES fire & domestic backflow test
19790	09/15/2021	StateFire	176.50	10280003 BRMES extinguisher annual service
19790	09/15/2021	StateFire	233.20	10280149 PLMS extinguisher annual service
19790	09/15/2021	StateFire	247.50	10383094 Maint shop extinguisher annual service, hydro service, parts
19790	09/15/2021	StateFire	1,761.86	10293929 MDHS extinguisher annual service, hydro service, parts
19791	09/15/2021	Super Duper Publicat	44.91	2648367A DRABEK - Sequencing Verb Tenses 2
19792	09/15/2021	SYSCO Food Services	1,458.86	140890543 Supplies - DES
19792	09/15/2021	SYSCO Food Services	895.96	140882080 Supplies - MDHS
19792	09/15/2021	SYSCO Food Services	382.12	140886318 Supplies -MDHS
19792	09/15/2021	SYSCO Food Services	545.71	140890555 Supplies - MDHS
19792	09/15/2021	SYSCO Food Services	807.93	140890544 Supplies - BRMES

CHECK NUMBER	CHECK DATE	VENDOR	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19792	09/15/2021	SYSCO Food Services	965.38	140890545	Supplies - PLMS
19793	09/15/2021	The Land Group	4,736.00	0146639	Topo & Boundary Survey work
19794	09/15/2021	Thomas, Timothy	127.24	9821	Reim SRV league meeting 9/1/21
19795	09/15/2021	TK Elevator	645.75	3006131451	BRMES full maintenance plan 9/1-11/30/21
19796	09/15/2021	Todd, Nathan	20.00	91521	Reim cell phone
19797	09/15/2021	Tulleners, Theresa	86.62	91021	Tulleners - reimbursement
19798	09/15/2021	Uline	64.80	137865103	
19799	09/15/2021	Verizon Wireless	498.72	9887401065	Cell phone service
19800	09/15/2021	Viking Automatic Spr	643.40	71487	PLMS annual test & inspection of automatic fire sprinkler system
19800	09/15/2021	Viking Automatic Spr	643.40	71492	DES annual test & inspection of automatic fire sprinkler system
19800	09/15/2021	Viking Automatic Spr	413.40	71491	BRMES annual test & inspection of automatic fire sprinkler system
19800	09/15/2021	Viking Automatic Spr	666.80	71490	MDHS & Maint annual test & inspection of automatic fire sprinkler system
19801	09/15/2021	Walker, Jeffrey	20.00	91521	Reim cell phone
19802	09/15/2021	Warner, Sarah	123.30	91421	reimburse for classroom supplies
19803	09/15/2021	Weber, Susan	228.92	91421	reimburse classroom budget
19804	09/15/2021	Winn Butler, Kaycie	373.75	91421	reimburse classroom supplies
19805	09/15/2021	Xerillion Corporatio	2,445.00	65694-1	Confident cloud advantage systems mgmt
19805	09/15/2021	Xerillion Corporatio	2,108.04	65694	Microsoft Office 365 Licenses - 2021-2022
19811	09/23/2021	Santa Barbara City C	1,000.00	McSherry,	MDSO Employee Scholarship award FY 21 McSherry, Maia - STUDENT ID - K01342216
19812	09/23/2021	Treasure Valley Comm	1,000.00	Weahton, G	MDSO Employee Scholarship award FY 21 Wheaton, G Student ID 326501
19813	09/24/2021	McCall City of	600.00	CUP - PLMS	CUP FOR PLMS1
19814	09/24/2021	California State Dis	194.00	20210924AD	remit ID 200000000722890/0600099
19815	09/24/2021	The Club	120.00	20210924AD	Payroll accrual
19816	09/24/2021	McCall-Donnelly Scho	90.00	20210924AD	Payroll accrual
19816	09/24/2021	McCall-Donnelly Scho	169.00	20210924AD	Payroll accrual
19816	09/24/2021	McCall-Donnelly Scho	1,442.49	20210924AD	Payroll accrual
19816	09/24/2021	McCall-Donnelly Scho	458.33	20210924AD	Payroll accrual
19816	09/24/2021	McCall-Donnelly Scho	1,947.00	20210924AD	Payroll accrual
19817	09/24/2021	McCall-Donnelly Educ	30.00	20210924AD	Payroll accrual
19818	09/24/2021	NCPERS Idaho	32.00	20210924AD	Payroll accrual
19819	09/24/2021	The Standard	37.50	20210924AD	Payroll accrual
19819	09/24/2021	The Standard	597.40	20210924AD	Payroll accrual
19819	09/24/2021	The Standard	167.60	20210924AD	Payroll accrual
19819	09/24/2021	The Standard	557.70	20210924AF	Payroll accrual
19821	09/27/2021	United Heritage	525.49	20210924AD	Payroll accrual
19822	09/27/2021	United Heritage	1,771.13	Vision Cov	INVOICE FOR AUGUST VISION COVERAGE - PAID BY EMPLOYEES IN JULY
19823	09/28/2021	McCall City of	600.00	DR-21-33	Design Review Invoice - 111 N Samson Trail
202100018	08/31/2021	Health Equity	-10,214.22	20210825AD	Payroll accrual
202100018	08/31/2021	Health Equity	-1,507.81	20210825AF	HSA EMPLOYER MATCH

CHECK	CHECK		INVOICE	INVOICE
NUMBER	DATE	VENDOR	AMOUNT	NUMBER DESCRIPTION
202100028	09/01/2021	US Bank	84,040.00	1828615 Bond Series 2021B
202100028	09/01/2021	US Bank	193,760.00	1828614 Bond Series 2021A
202100029	08/31/2021	Health Equity	10,130.88	20210825AD Payroll accrual
202100029	08/31/2021	Health Equity	1,507.81	20210825AF HSA EMPLOYER MATCH
202100030	09/14/2021	US Bank Corp 0941	145.00	91421PD New teacher orientation lunch
202100030	09/14/2021	US Bank Corp 0941	41.43	91421Sped OLSON - kids' animal face shields
202100030	09/14/2021	US Bank Corp 0941	56.64	91421tech Zoom, Buildes first source, MSFT
202100030	09/14/2021	US Bank Corp 0941	930.93	91521-1DO US Bank Visa August 2021
202100030	09/14/2021	US Bank Corp 0941	2,948.91	91521BRMES misc credit card charges
202100030	09/14/2021	US Bank Corp 0941	1,983.87	91521DES credit card - USPS, Heflin, Herbst, Office, Staff, Hudson, Reading room
202100030	09/14/2021	US Bank Corp 0941	30.00	91521DEStr Grove Hotel D Pickard
202100030	09/14/2021	US Bank Corp 0941	6,195.00	91521DO US Bank Visa - August
202100030	09/14/2021	US Bank Corp 0941	8.55	91521HHS POSTAGE - Mailing of student records
202100030	09/14/2021	US Bank Corp 0941	54.36	91521HHS1 STAFF LUNCH
202100030	09/14/2021	US Bank Corp 0941	97.92	91521HHS2 Food & coffee for staff and students, items for Commons
202100030	09/14/2021	US Bank Corp 0941	8.85	91521HHS3 Mailing of student records
202100030	09/14/2021	US Bank Corp 0941	61.63	91521HHS4 SOURCES OF STRENGTH - lunch for staff
202100030	09/14/2021	US Bank Corp 0941	2,714.74	91521HHS5 HHS SCHOOL OF ROCK GRANT - guitars
202100030	09/14/2021	US Bank Corp 0941	63.54	91521Kitch supplies
202100030	09/14/2021	US Bank Corp 0941	29.70	91521Maint dump
202100030	09/14/2021	US Bank Corp 0941	1,554.16	91521Maint Customink
202100030	09/14/2021	US Bank Corp 0941	50.00	91521Maint TimeDox Inc
202100030	09/14/2021	US Bank Corp 0941	634.84	91521Maint National Gym Supply, Rubbercal MDHS
202100030	09/14/2021	US Bank Corp 0941	4,121.06	91521MDHS August Credit Card Charges
202100030	09/14/2021	US Bank Corp 0941	737.06	91521PLMS Supplies
202100030	09/14/2021	US Bank Corp 0941	50.10	91521sped1 COVAULT - all write thoughtful learning, all write skills book
202100030	09/14/2021	US Bank Corp 0941	150.00	91521sped2 COVAULT - BrainPOP ELL
202100031	09/24/2021	EFTPS	4,842.15	20210924AD Payroll accrual
202100031	09/24/2021	EFTPS	796.54	20210924AD Payroll accrual
202100031	09/24/2021	EFTPS	52,313.75	20210924AD Payroll accrual
202100031	09/24/2021	EFTPS	46,908.13	20210924AD Payroll accrual
202100031	09/24/2021	EFTPS	10,970.49	20210924AD Payroll accrual
202100031	09/24/2021	EFTPS	46,908.13	20210924AF Payroll accrual
202100031	09/24/2021	EFTPS	10,970.49	20210924AF Payroll accrual
202100032	09/24/2021	Idaho State Tax Comm	19,561.00	20210924AD Payroll accrual
202100032	09/24/2021	Idaho State Tax Comm	3,141.41	20210924AD Payroll accrual
202100032	09/24/2021	Idaho State Tax Comm	422.14	20210924AD Payroll accrual
202100033	09/24/2021	Public Employee Reti	5,928.84	20210924AD Payroll accrual
202100033	09/24/2021	Public Employee Reti	4,760.53	20210924AD Payroll accrual

CHECK CHECK			INVOICE	INVOICE
NUMBER	DATE	VENDOR	AMOUNT	NUMBER DESCRIPTION
202100033	09/24/2021	Public Employee Reti	55,472.17	20210924AD Payroll accrual
202100033	09/24/2021	Public Employee Reti	728.81	20210924AD Payroll accrual
202100033	09/24/2021	Public Employee Reti	92,505.25	20210924AF Payroll accrual
202100033	09/24/2021	Public Employee Reti	19.53	20210924AF Payroll accrual
202100034	09/24/2021	VALIC	80.00	20210924AD Payroll accrual
202100034	09/24/2021	VALIC	806.00	20210924AD Payroll accrual
202100034	09/24/2021	VALIC	375.00	20210924AD Payroll accrual
202100034	09/24/2021	VALIC	25.00	20210924AD Payroll accrual
202100034	09/24/2021	VALIC	25.00	20210924AD Payroll accrual
202100035	09/24/2021	State of Idaho/Natio	2,616.67	20210924AD Payroll accrual
202100035	09/24/2021	State of Idaho/Natio	558.00	20210924AD Payroll accrual
202100036	09/23/2021	Health Equity	5,500.00	FSA -DEPEN FSA DEPENDENT CARE UPFRONT ACCOUNT FUNDING
202100036	09/23/2021	Health Equity	17,310.00	FSA FUNDIN FSA UPFRONT ACCOUNT FUNDING
202100036	09/24/2021	Health Equity	10,204.05	20210924AD Payroll accrual
202100036	09/24/2021	Health Equity	34.40	20210924AD Payroll accrual
202100036	09/24/2021	Health Equity	242.85	20210924AD Payroll accrual
202100036	09/24/2021	Health Equity	73,404.05	20210924AF HSA EMPLOYER MATCH
202100037	09/24/2021	Colonial Life	1,559.09	20210924AD Payroll accrual
202100037	09/24/2021	Colonial Life	670.50	20210924AD Payroll accrual
202100037	09/24/2021	Colonial Life	139.80	20210924AD Payroll accrual
202100037	09/24/2021	Colonial Life	828.44	20210924AD Payroll accrual
202100039	09/24/2021	Idaho State Tax Comm	-20.00	20210924BD Payroll accrual
202100043	09/24/2021	Idaho State Tax Comm	13.00	20210924CD Payroll accrual
202100044	09/24/2021	Public Employee Reti	140.20	20210924CD Payroll accrual
202100044	09/24/2021	Public Employee Reti	233.80	20210924CF Payroll accrual
202100046	09/27/2021	Delta Dental	134.44	addt'l Sep addt'l new hire dental premiums for September not on original September invoice?
202100047	09/24/2021	American Fidelity As	75.00	20210924AD Payroll accrual
Totals for checks			1,245,589.20	

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	543,511.54	-2,500.00	300,602.63	841,614.17
220	Forest Reserve Fund	134.70	0.00	30,127.48	30,262.18
231	Local Special Projects	0.00	0.00	2,520.00	2,520.00
241	Driver's Education	1,537.41	0.00	352.89	1,890.30
243	Professional Technical - State	0.00	0.00	1,418.29	1,418.29
245	State Technology	0.00	0.00	23,698.67	23,698.67
251	Title I-A	4,097.78	0.00	972.32	5,070.10
254	ESSER II	0.00	0.00	5,020.42	5,020.42
257	IDEA Part B School-Age	10,006.47	0.00	2,661.08	12,667.55
258	IDEA Part B Pre-School	631.27	0.00	0.00	631.27
260	School Based Medicaid	1,017.24	0.00	2,868.65	3,885.89
271	Title II-A - Teacher Quality	1,444.37	0.00	568.07	2,012.44
290	Child Nutrition Fundhild Nutri	12,319.97	190.95	13,869.00	26,379.92
310	General Obligation Bond	0.00	0.00	277,800.00	277,800.00
410	Capital Construction Projects	0.00	0.00	8,418.00	8,418.00
710	Employee Scholarship Fund	0.00	0.00	2,000.00	2,000.00
730	Private Purpose Trust Fund	0.00	0.00	300.00	300.00
***	Fund Summary Totals ***	574,700.75	-2,309.05	673,197.50	1,245,589.20

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

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

Account	Description	Sep. 1, 2021	Posted SBAA	Posted SBAA	Sep. 30, 2021
		Beginning Balance	Receipts	Disbursements	Ending Balance
750 A 111000 101 401 000	Cash/Cash/US Bank Checking	50,368.93	75,620.91	-35,504.61	90,485.23
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	13,744.26	0.05	0.00	13,744.31
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	100,715.16	0.00	0.00	100,715.16
750 A 111000 879 401 000	Cash/Petty Cash/Petty Cash	939.00	0.00	0.00	939.00
Total Asset Accounts:		165,784.13	75,620.96	-35,504.61	205,900.48
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	-144.65	-2,000.00	313.89	-1,830.76
750 L 417000 401 401 000	Student Body Ac/General/General	-15,474.40	-1,084.56	801.47	-15,757.49
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	-6,250.00	857.50	-5,440.90
750 L 417000 865 401 000	Student Body Ac/Postage/Postage	-68.14	0.00	59.11	-9.03
750 L 417000 866 401 000	Student Body Ac/Sales Tax/Sales Tax	-916.93	-1,769.88	745.50	-1,941.31
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	-387.91	25.00	-1,462.91
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	-1,724.49	-204.00	0.00	-1,928.49
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	-4,443.31	-170.00	0.00	-4,613.31
750 L 417000 875 401 000	Student Body Ac/Drama/Drama	-1.31	-131.00	0.00	-132.31
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	-18.00	0.00	-4,470.35
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	-667.23	0.00	-2,996.16
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	-4,679.46	0.00	0.00	-4,679.46

Account	Description	Sep. 1, 2021	Posted SBAA	Posted SBAA	Sep. 30, 2021
		Beginning Balance	Receipts	Disbursements	Ending Balance
750 L 417000 886 401 000	Student Body Ac/Weight Room/Weight Room	-497.42	0.00	0.00	-497.42
750 L 417000 887 401 000	Student Body Ac/Yearbook/Yearbook	-8,570.20	-7,723.65	4,196.50	-12,097.35
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	-282.72	311.64	-1,386.11
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	-2,517.00	-0.20	2,000.00	-517.20
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	-3,255.00	-9,654.60	288.30	-12,621.30
750 L 417000 916 401 000	Student Body Ac/ASB Cards/ASB Cards	-18,938.28	-5,273.10	700.00	-23,511.38
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	20.00	-377.50
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	420.00	-8,417.23
750 L 417000 921 401 000	Student Body Ac/Athletic Mgmt/Athletic Management	-2,060.04	0.00	200.00	-1,860.04
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	-24.00	542.32	-551.23
750 L 417000 926 401 000	Student Body Ac/Cheerleading F/Cheerleading Fundr	-543.27	-2,205.00	36.00	-2,712.27

<u>Account</u>	<u>Description</u>	<u>Sep. 1, 2021</u> <u>Beginning Balance</u>	<u>Posted SBAA</u> <u>Receipts</u>	<u>Posted SBAA</u> <u>Disbursements</u>	<u>Sep. 30, 2021</u> <u>Ending Balance</u>
750 L 417000 927 401 000	Student Body Ac/Cross Country F/Cross Country Fun	-1,198.57	-450.00	664.74	-983.83
750 L 417000 928 401 000	Student Body Ac/Football F/Football Fundraising	-7,429.34	-36,956.25	19,682.68	-24,702.91
750 L 417000 929 401 000	Student Body Ac/GSoccer F/GSoccer - Fundraising	-3,162.22	-792.10	0.00	-3,954.32
750 L 417000 930 401 000	Student Body Ac/Volleyball F/Volleyball Fundraisi	-8,788.43	-945.00	6,707.05	-3,026.38
750 L 417000 931 401 000	Student Body Ac/BBasketball F/BBasketball Fundrai	-1,103.99	-1,170.00	467.70	-1,806.29
750 L 417000 932 401 000	Student Body Ac/GBasketball F/GBasketball Fundrai	-1,406.41	0.00	445.21	-961.20
750 L 417000 933 401 000	Student Body Ac/Wrestling F/Wrestling Fundraising	-212.64	-1,441.76	0.00	-1,654.40
750 L 417000 934 401 000	Student Body Ac/Baseball F/Baseball Fundraising	-6,526.11	0.00	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
Total Liability Accounts:		-165,784.13	-79,600.96	39,484.61	-205,900.48
Total Asset Accounts:		165,784.13	75,620.96	-35,504.61	205,900.48
Total Liability Accounts:		-165,784.13	-79,600.96	39,484.61	-205,900.48
Total Equity Accounts:		0.00	0.00	0.00	0.00
Total Revenue Accounts:		0.00	0.00	0.00	0.00
Total Expense Accounts:		0.00	0.00	0.00	0.00
Grand Total:		0.00	-3,980.00	3,980.00	0.00

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

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

Account	Description	Sep. 1, 2021	Posted SBAA	Posted SBAA	Sep. 30, 2021
		Beginning Balance	Receipts	Disbursements	Ending Balance
750 A 111000 101 602 000	Cash/Cash	20,043.12	0.00	-3,283.84	16,759.28
Total Asset Accounts:		20,043.12	0.00	-3,283.84	16,759.28
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	-2,083.06	0.00	176.52	-1,906.54
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	0.00	-261.64
750 L 417000 887 602 000	Student Body Ac/Yearbook/Yearbook	-2,542.14	0.00	394.03	-2,148.11
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	19.06	-343.09
750 L 417000 901 602 000	Student Body Ac/Football G/Football	-1,731.49	0.00	1,196.46	-535.03
750 L 417000 903 602 000	Student Body Ac/Volleyball G/Volleyball	-2,952.04	0.00	774.80	-2,177.24
750 L 417000 904 602 000	Student Body Ac/BBasketball G/Boys Basketball	-69.90	0.00	0.00	-69.90
750 L 417000 904 602 000	Student Body Ac/GBasketball G/Girls Basketball	-523.53	0.00	0.00	-523.53
750 L 417000 905 602 000	Student Body Ac/Wrestling G/Wrestling	-951.40	0.00	0.00	-951.40
750 L 417000 906 602 000	Student Body Ac/Track G/Track & Field	-71.67	0.00	0.00	-71.67
750 L 417000 912 602 000	Student Body Ac/Faculty/Faculty	-244.27	0.00	200.00	-44.27
750 L 417000 939 602 000	Student Body Ac/Student Council/Student Council	33.89	0.00	0.00	33.89
750 L 417000 940 602 000	Student Body Ac/6th Grade/6th Grade	-250.41	0.00	0.00	-250.41
750 L 417000 941 602 000	Student Body Ac/Veterans Prg/Veterans Program	-472.11	0.00	0.00	-472.11
750 L 417000 942 602 000	Student Body Ac/Chess Club/Chess Club	-45.27	0.00	0.00	-45.27
750 L 417000 943 602 000	Student Body Ac/Business Club/Business Club	-419.16	0.00	400.00	-19.16
750 L 417000 944 602 000	Student Body Ac/Special Ed/Special Education	-235.60	0.00	60.00	-175.60
750 L 417000 945 602 000	Student Body Ac/Lifetime Sports/Lifetime Sports	-2,633.54	0.00	0.00	-2,633.54
750 L 417000 948 602 000	Student Body Ac/Debate Club/Debate Club	-100.00	0.00	0.00	-100.00
750 L 417000 949 602 000	Student Body Ac/7th Grade/7th Grade	-250.06	0.00	0.00	-250.06
750 L 417000 950 602 000	Student Body Ac/8th Grade/8th Grade	-666.34	0.00	37.11	-629.23
750 L 417000 951 602 000	Student Body Ac/Gifted-Talented/Gifted and Talent	-82.02	0.00	0.00	-82.02
750 L 417000 952 602 000	Student Body Ac/Samson/Samson Trail Run	-229.37	0.00	25.86	-203.51
750 L 417000 953 602 000					
Total Liability Accounts:		-20,043.12	0.00	3,283.84	-16,759.28

<u>Account</u>	<u>Description</u>	<u>Sep. 1, 2021</u> <u>Beginning Balance</u>	<u>Posted SBAA</u> <u>Receipts</u>	<u>Posted SBAA</u> <u>Disbursements</u>	<u>Sep. 30, 2021</u> <u>Ending Balance</u>
	Total Asset Accounts:	20,043.12	0.00	-3,283.84	16,759.28
	Total Liability Accounts:	-20,043.12	0.00	3,283.84	-16,759.28
	Total Equity Accounts:	0.00	0.00	0.00	0.00
	Total Revenue Accounts:	0.00	0.00	0.00	0.00
	Total Expense Accounts:	0.00	0.00	0.00	0.00
	Grand Total:	0.00	0.00	0.00	0.00

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

Description: SBAA Entity 491 Acct. Receipt/Disbursement Summary Rpt - ASE Board Summary Report

Account	Description	Sep. 1, 2021	Posted SBAA		Sep. 30, 2021
		Beginning Balance	Receipts	Disbursements	Ending Balance
750 A 111000 101 491 000	Cash/Cash	2,418.33	0.00	-98.45	2,319.88
	Total Asset Accounts:	2,418.33	0.00	-98.45	2,319.88
750 L 111000 101 491 000	Cash/Cash	0.00	0.00	0.00	0.00
750 L 417000 201 491 000	Student Body Ac/Donations-Grant/Donations-Grants	-1,242.16	0.00	98.45	-1,143.71
750 L 417000 300 491 000	Student Body Ac/Purchased Servi/Purchased Service	-697.91	0.00	0.00	-697.91
750 L 417000 400 491 000	Student Body Ac/Supplies/Supplies and Materials	-51.06	0.00	0.00	-51.06
750 L 417000 401 491 000	Student Body Ac/General/Fundraising	0.00	0.00	0.00	0.00
750 L 417000 402 491 000	Student Body Ac/General Sales/General Sales	-427.20	0.00	0.00	-427.20
750 L 417000 866 491 000	Student Body Ac/Sales Tax/Sales Tax	0.00	0.00	0.00	0.00
750 L 417000 915 491 000	Student Body Ac/Admissions/Admissions	0.00	0.00	0.00	0.00
750 L 417000 946 491 000	Student Body Ac/Clubs & Organiz/Clubs & Organizat	0.00	0.00	0.00	0.00
750 L 417000 947 491 000	Student Body Ac/School Fees/School Fees & Charges	0.00	0.00	0.00	0.00
	Total Liability Accounts:	-2,418.33	0.00	98.45	-2,319.88
					22
	Total Asset Accounts:	2,418.33	0.00	-98.45	2,319.88
	Total Liability Accounts:	-2,418.33	0.00	98.45	-2,319.88
	Total Equity Accounts:	0.00	0.00	0.00	0.00
	Total Revenue Accounts:	0.00	0.00	0.00	0.00
	Total Expense Accounts:	0.00	0.00	0.00	0.00
	Grand Total:	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	Sep. 1, 2021	Posted SBAA	Posted SBAA	Sep. 30, 2021
		Beginning Balance	Receipts	Disbursements	Ending Balance
750 A 111000 101 102 000	Cash/Cash	10,659.86	580.00	-100.28	11,139.58
	Total Asset Accounts:	10,659.86	580.00	-100.28	11,139.58
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	-80.00	0.00	-185.82
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	-500.00	0.00	-3,320.34
750 L 417000 401 102 000	Student Body Ac/General/General	-2,159.95	0.00	100.28	-2,059.67
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
	Total Liability Accounts:	-10,659.86	-580.00	100.28	-11,139.58
	Total Asset Accounts:	10,659.86	580.00	-100.28	11,139.58
	Total Liability Accounts:	-10,659.86	-580.00	100.28	-11,139.58
	Total Equity Accounts:	0.00	0.00	0.00	0.00
	Total Revenue Accounts:	0.00	0.00	0.00	0.00
	Total Expense Accounts:	0.00	0.00	0.00	0.00
	Grand Total:	0.00	0.00	0.00	0.00

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

SBAA Account Receipt/Disbursement Summary Report Sep. 1, 2021 - Sep. 30, 2021

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

<u>Account</u>	<u>Description</u>	<u>Sep. 1, 2021</u> <u>Beginning Balance</u>	<u>Posted SBAA</u> <u>Receipts</u>	<u>Posted SBAA</u> <u>Disbursements</u>	<u>Sep. 30, 2021</u> <u>Ending Balance</u>
750 A 111000 101 101 000	Cash/Cash/Cash	19,955.77	1,140.08	-372.25	20,723.60
750 A 111000 103 101 000	Cash/Cash-Savings/Cash-Savings	683.31	0.00	0.00	683.31
	Total Asset Accounts:	20,639.08	1,140.08	-372.25	21,406.91
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	-13,569.51	0.00	0.00	-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	-500.00	0.00	-1,511.74
750 L 417000 222 101 000	Student Body Ac/McCall Art/McCall Art Calendar	-679.90	-880.00	612.17	-947.73
750 L 417000 303 101 000	Student Body Ac/Sunshine Fund/Sunshine Fund	-63.85	0.00	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	56.94	-0.08	0.08	56.94
750 L 417000 909 101 000	Student Body Ac/Library/Library	-4,524.51	0.00	0.00	-4,524.51
	Total Liability Accounts:	-20,639.08	-1,380.08	612.25	-21,406.91
	Total Asset Accounts:	20,639.08	1,140.08	-372.25	21,406.91
	Total Liability Accounts:	-20,639.08	-1,380.08	612.25	-21,406.91
	Total Equity Accounts:	0.00	0.00	0.00	0.00
	Total Revenue Accounts:	0.00	0.00	0.00	0.00
	Total Expense Accounts:	0.00	0.00	0.00	0.00
	Grand Total:	0.00	-240.00	240.00	0.00

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

Description: SBAA Entity 401 Check Request Report - Check Request Report

Bank Account: MDHS 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			
000023345	000028459	238.97		09/01/2021	BSN Sports		09/01/2021	Bevill, Lauren
	Football Supplies					238.97	913400604	08/12/2021
	750 L 417000 928 401 000					238.97		
000023346	000028458	298.26		09/01/2021	BSN Sports		09/01/2021	Bevill, Lauren
	Volleyball Supplies					251.94	913524046	08/25/2021
	750 L 417000 930 401 000					251.94		
	Volleyball Supplies Shipping					46.32	913524046	08/25/2021
	750 L 417000 930 401 000					46.32		
000023347	000028455	150.00		09/01/2021	Caldwell High School		09/01/2021	Bevill, Lauren
	Cross Country Entry					150.00		
	750 L 417000 920 401 000					150.00		
000023348	000028456	116.18		09/01/2021	Matteson, Sunny		09/01/2021	Bevill, Lauren
	REIM: Ridleys, football supplies					21.20		08/24/2021
	750 L 417000 928 401 000					21.20		
	REIM: Ridleys, football supplies					94.98		08/24/2021
	750 L 417000 928 401 000					94.98		
000023349	000028457	349.00		09/01/2021	Rustic Road Shirt Shop		09/01/2021	Bevill, Lauren
	Volleyball Shirts				YES	313.00		08/30/2021
	750 L 417000 930 401 000					313.00		
	Cheer Shirts				YES	36.00		08/25/2021
	750 L 417000 926 401 000					36.00		
000023350	000028460	542.32		09/01/2021	BSN Sports		09/01/2021	Bevill, Lauren
	Soccer Uniforms					542.32	913323414	08/04/2021
	750 L 417000 925 401 000					542.32		
000023351	000028522	59.11		09/08/2021	USPS		09/08/2021	Bevill, Lauren
	Postage					59.11		
	750 L 417000 865 401 000					59.11		
000023352	000028559	450.50		09/10/2021	Silverwood		09/10/2021	Bevill, Lauren
	Cross Country Entry					450.50		09/10/2021
	750 L 417000 927 401 000					450.50		
000023353	000028558	70.00		09/10/2021	Timberlake High School		09/10/2021	Bevill, Lauren
	Cross Country Officials					70.00		09/10/2021
	750 L 417000 920 401 000					70.00		
000023354	000028681	745.50		09/14/2021	Idaho State Tax Commission		09/14/2021	Bevill, Lauren
	August Tax Collected					745.50		
	750 L 417000 866 401 000					745.50		

Bank Account: MDHS 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				
000023355	000028682	398.74		09/14/2021	Ridley's Family Markets	09/14/2021		Bevill, Lauren
	Football Supplies, S. Matteson		45.73				08/27/2021	
	750 L 417000 928 401 000		45.73					
	Football Supplies, S. Sorensen		336.00				08/25/2021	
	750 L 417000 928 401 000		336.00					
	Football Supplies, S. Sorensen		17.01				08/26/2021	
	750 L 417000 928 401 000		17.01					
000023356	000028683	200.00		09/14/2021	Third District Coaches Assoc	09/14/2021		Bevill, Lauren
	MDHS 3A Division Member 21-22		200.00				09/08/2021	
	750 L 417000 921 401 000		200.00					
000023357	000028806	313.89		09/20/2021	Chamberlain, Shirley	09/20/2021		Bevill, Lauren
	REIM: Albertsons, back to school staff suppli		313.89					
	750 L 417000 303 401 000		313.89					
000023358	000028803	1,250.00		09/20/2021	Hudl	09/20/2021		Bevill, Lauren
	Volleyball Silver Hudl		1,250.00		01206834		09/01/2021	
	750 L 417000 930 401 000		1,250.00					
000023359	000028804	700.00		09/20/2021	Jukebox Party Express	09/20/2021		Bevill, Lauren
	McCall-Donnelly Rental		700.00		15338		09/15/2021	
	750 L 417000 401 401 000		700.00					
000023360	000028802	43.48		09/20/2021	Leslie, Leon	09/20/2021		Bevill, Lauren
	REIM: Uhaul for fundraiser transportation		43.48					
	750 L 417000 928 401 000		43.48					
000023361	000028809	20.00		09/20/2021	Looney, Sidney	09/20/2021		Bevill, Lauren
	Ticket Taker 9/11/21		20.00					
	750 L 417000 918 401 000		20.00					
000023362	000028807	1,127.20		09/20/2021	McCall-Donnelly Jt School District No	09/20/2021		Bevill, Lauren
	6/19 Basketball Gas, Sorensen		91.12					
	750 L 417000 931 401 000		91.12					
	6/18 6/19 Basketball Gas, Tinney		247.93					
	750 L 417000 931 401 000		247.93					
	6/12-6/19 Basketball Gas, Hansen		445.21					
	750 L 417000 932 401 000		445.21					
	6/24 6/25 Basketball Gas, Sorensen		128.65					
	750 L 417000 931 401 000		128.65					
	7/17 Football Gas, Leslie		214.29					
	750 L 417000 928 401 000		214.29					
000023363	000028805	99.00		09/20/2021	Star-News	09/20/2021		Bevill, Lauren
	Advertising		99.00		56892		08/17/2021	
	750 L 417000 864 401 000		99.00					

Bank Account: MDHS 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						
000023364	000028801	5,773.84		09/20/2021	US Bank Corp 0941	09/20/2021		Bevill, Lauren
	BSN, volleyball gear		2,951.49					
	750 L 417000 930 401 000		2,951.49					
	Amazon, volleyball team camp supplies		61.66					
	750 L 417000 930 401 000		61.66					
	Albertsons, football supplies		180.16					
	750 L 417000 928 401 000		180.16					
	Albertsons, football supplies		107.96					
	750 L 417000 928 401 000		107.96					
	Albertsons, football supplies		101.33					
	750 L 417000 928 401 000		101.33					
	Ridleys, football supplies		421.47					
	750 L 417000 928 401 000		421.47					
	Walmart, football supplies		48.66					
	750 L 417000 928 401 000		48.66					
	Walmart, football supplies		481.09					
	750 L 417000 928 401 000		481.09					
	Chef Store, football supplies		194.66					
	750 L 417000 928 401 000		194.66					
	Ridleys, football supplies		116.87					
	750 L 417000 928 401 000		116.87					
	Amazon, volleyball supplies		307.15					
	750 L 417000 930 401 000		307.15					
	Amazon, volleyball concessions supplies		31.08					
	750 L 417000 930 401 000		31.08					
	Amazon, volleyball concessions supplies		35.17					
	750 L 417000 930 401 000		35.17					
	Amazon, volleyball concessions supplies		54.21					
	750 L 417000 930 401 000		54.21					
	Amazon, volleyball concessions supplies		23.99					
	750 L 417000 930 401 000		23.99					
	Amazon, volleyball concessions supplies		13.95					
	750 L 417000 930 401 000		13.95					
	Amazon, volleyball concessions supplies		74.11					
	750 L 417000 930 401 000		74.11					
	Stax, drama work day supplies		101.47					
	750 L 417000 401 401 000		101.47					
	Albertsons, football supplies		66.32					
	750 L 417000 928 401 000		66.32					
	Albertsons, football supplies		71.74					
	750 L 417000 928 401 000		71.74					
	Amazon, volleyball concessions supplies		12.98					
	750 L 417000 930 401 000		12.98					
	Hometown, football concessions supplies		180.00					
	750 L 417000 928 401 000		180.00					
	Albertsons, football supplies		111.32					
	750 L 417000 928 401 000		111.32					
	Amazon, jr vending		25.00					
	750 L 417000 868 401 000		25.00					

Bank Account: MDHS 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						
000023365	000028808	288.30		09/20/2021	Youth Endowment for Activities	09/20/2021		Bevill, Lauren
	MDHS Dash and Splash				288.30			
	750 L 417000 915 401 000				288.30			
000023366	000028929	15,690.00	*	09/27/2021	Henggeler Packing Co.	09/27/2021	09/27/2021	Bevill, Lauren
	Peaches and Apples				YES 15,690.00	14778	09/19/2021	
	750 L 417000 928 401 000				15,690.00			
000023366	000028934	15,690.00	VOID	09/27/2021	Henggeler Packing Co.	09/27/2021	09/27/2021	Bevill, Lauren
	Peaches and Apples				YES 15,690.00	14778	09/19/2021	
	750 L 417000 928 401 000				15,690.00			
000023367	000028927	86.27	*	09/27/2021	Leonard, Candice	09/27/2021	09/27/2021	Bevill, Lauren
	REIM: Amazon, football supplies				86.27			
	750 L 417000 928 401 000				86.27			
000023367	000028936	86.27	VOID	09/27/2021	Leonard, Candice	09/27/2021	09/27/2021	Bevill, Lauren
	REIM: Amazon, football supplies				86.27			
	750 L 417000 928 401 000				86.27			
000023368	000028931	214.24	*	09/27/2021	McManus, Ted	09/27/2021	09/27/2021	Bevill, Lauren
	REIM: United Graphic Design				214.24	1744	08/06/2021	
	750 L 417000 927 401 000				214.24			
000023368	000028938	214.24	VOID	09/27/2021	McManus, Ted	09/27/2021	09/27/2021	Bevill, Lauren
	REIM: United Graphic Design				214.24	1744	08/06/2021	
	750 L 417000 927 401 000				214.24			
000023369	000028930	311.64	*	09/27/2021	Pepsi-Cola	09/27/2021	09/27/2021	Bevill, Lauren
	Beverage Vending				311.64	26876209	09/22/2021	
	750 L 417000 897 401 000				311.64			
000023369	000028940	311.64	VOID	09/27/2021	Pepsi-Cola	09/27/2021	09/27/2021	Bevill, Lauren
	Beverage Vending				311.64	26876209	09/22/2021	
	750 L 417000 897 401 000				311.64			
000023370	000028926	758.50	*	09/27/2021	Rocky Mountain Signs	09/27/2021	09/27/2021	Bevill, Lauren
	Banners				758.50	21727	09/24/2021	
	750 L 417000 864 401 000				758.50			
000023370	000028942	758.50	VOID	09/27/2021	Rocky Mountain Signs	09/27/2021	09/27/2021	Bevill, Lauren
	Banners				758.50	21727	09/24/2021	
	750 L 417000 864 401 000				758.50			
000023371	000028928	88.00	*	09/27/2021	Star-News	09/27/2021	09/27/2021	Bevill, Lauren
	Peaches and Apples Display				88.00	57053	09/02/2021	
	750 L 417000 928 401 000				88.00			

Bank Account: MDHS 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						
000023371	000028944	88.00	VOID	09/27/2021	Star-News	09/27/2021	09/27/2021	Bevill, Lauren
Peaches and Apples Display					88.00 57053		09/02/2021	
750 L 417000 928 401 000					88.00			
000023372	000028933	725.17	*	09/27/2021	SYSCO Food Services of Idaho	09/27/2021	09/27/2021	Bevill, Lauren
Football Concessions					725.17 140904712		09/17/2021	
750 L 417000 928 401 000					725.17			
000023372	000028946	725.17	VOID	09/27/2021	SYSCO Food Services of Idaho	09/27/2021	09/27/2021	Bevill, Lauren
Football Concessions					725.17 140904712		09/17/2021	
750 L 417000 928 401 000					725.17			
000023373	000028932	4,196.50	*	09/27/2021	Walsworth	09/27/2021	09/27/2021	Bevill, Lauren
21-22 Yearbook First Deposit					4,196.50 2-08505-0		10/02/2021	
750 L 417000 887 401 000					4,196.50			
000023373	000028948	4,196.50	VOID	09/27/2021	Walsworth	09/27/2021	09/27/2021	Bevill, Lauren
21-22 Yearbook First Deposit					4,196.50 2-08505-0		10/02/2021	
750 L 417000 887 401 000					4,196.50			
000023374	000028935	15,690.00		09/27/2021	Henggeler Packing Co.	09/27/2021		Bevill, Lauren
Peaches and Apples					YES 15,690.00 14778		09/19/2021	
750 L 417000 928 401 000					15,690.00			
000023375	000028937	86.27		09/27/2021	Leonard, Candice	09/27/2021		Bevill, Lauren
REIM: Amazon, football supplies					86.27			
750 L 417000 928 401 000					86.27			
000023376	000028939	214.24		09/27/2021	McManus, Ted	09/27/2021		Bevill, Lauren
REIM: United Graphic Design					214.24 1744		08/06/2021	
750 L 417000 927 401 000					214.24			
000023377	000028941	311.64		09/27/2021	Pepsi-Cola	09/27/2021		Bevill, Lauren
Beverage Vending					311.64 26876209		09/22/2021	
750 L 417000 897 401 000					311.64			
000023378	000028943	758.50		09/27/2021	Rocky Mountain Signs	09/27/2021		Bevill, Lauren
Banners					758.50 21727		09/24/2021	
750 L 417000 864 401 000					758.50			
000023379	000028945	88.00		09/27/2021	Star-News	09/27/2021		Bevill, Lauren
Peaches and Apples Display					88.00 57053		09/02/2021	
750 L 417000 928 401 000					88.00			
000023380	000028947	725.17		09/27/2021	SYSCO Food Services of Idaho	09/27/2021		Bevill, Lauren
Football Concessions					725.17 140904712		09/17/2021	
750 L 417000 928 401 000					725.17			

* A void check record exists for this check.

Bank Account: MDHS 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						
000023381	000028949	4,196.50		09/27/2021	Walsworth		09/27/2021	Bevill, Lauren
	21-22 Yearbook First Deposit		4,196.50		2-08505-0		10/02/2021	
	750 L 417000 887 401 000		4,196.50					
000023382	000028952	75.00		09/29/2021	Cole Valley Christian School		09/29/2021	Bevill, Lauren
	Cross Country Entry Fee		75.00					
	750 L 417000 920 401 000		75.00					
000023383	000028953	125.00		09/29/2021	Vallivue High School		09/29/2021	Bevill, Lauren
	Cross Country Entry Fee		125.00					
	750 L 417000 920 401 000		125.00					
					47 Check Requests for MDHS Checking			
					8 Void(s)			
		35,504.61			Net Amount of Check Requests for MDHS Checking			
		16,739.00			1099 Amount of Check Requests for MDHS Checking			
					Grand Totals			
					47 Check Requests			
					8 Void(s)			
		35,504.61			Net Amount of Check Requests			
		16,739.00			1099 Amount of Check Requests			

* A void check record exists for this check.

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

Description: SBAA Entity 491 Check Request Report - ASB Check Request Report

Bank Account: HHS 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						
000000137	000028777	30.00		09/15/2021	McCall-Donnelly High School	09/15/2021		Butler, Christine
	Peaches for students					30.00		
	750 L 417000 201 491 000					30.00		
000000138	000028794	30.00		09/16/2021	McCall-Donnelly High School	09/16/2021		Butler, Christine
	Peaches for students					30.00		
	750 L 417000 201 491 000					30.00		
000000139	000028810	38.45		09/21/2021	Idaho Recognition Products LLC	09/21/2021		Butler, Christine A.
	Cap, gown, and tassel for student				YES	38.45 10267	08/19/2021	
	750 L 417000 201 491 000					38.45		
					3 Check Requests for HHS Checking			
		98.45			Net Amount of Check Requests for HHS Checking			
		38.45			1099 Amount of Check Requests for HHS Checking			
					Grand Totals			
					3 Check Requests			
		98.45			Net Amount of Check Requests			
		38.45			1099 Amount of Check Requests			

* A void check record exists for this check.

***** 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						
000002070	000028641	60.00		09/13/2021	Long Valley Coffee		09/13/2021	Davenport, Wendy
	coffee		YES		60.00	091321	09/13/2021	
	750 L 417000 401 102 000				60.00			
000002071	000028924	40.28		09/27/2021	Idaho Spring Water Co.		09/27/2021	Davenport, Wendy
	staff water		YES		40.28	92521	09/25/2021	
	750 L 417000 401 102 000				40.28			

2 Check Requests for DES Checking
 100.28 Net Amount of Check Requests for DES Checking
 100.28 1099 Amount of Check Requests for DES Checking

Grand Totals
 2 Check Requests
 100.28 Net Amount of Check Requests
 100.28 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	Stnt Date	Entered By
Description		1099		Invoice Amount	Invoice Number	Invoice Date		
General Ledger Account Distribution				Accounting Amount				
000002321	000028923	132.17		09/27/2021	Printshop		09/27/2021	Frederick, Jodi
Art cards for sell						132.17	6790	09/22/2021
750 L 417000 222 101 000						132.17		
Grand Totals								
				132.17	1 Check Requests			
				0.00	Net Amount of Check Requests			
					1099 Amount of Check Requests			

* A void check record exists for this check.

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

Date: October 11, 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
MDHS	Heather Crawford	Special Education Paraprofessional	No
District Wide	Alisha Fletcher	District Nurse	Yes
BMES	Claudia Gonzalez	Asst. Food Service	No
BMES	Shannon Milner	Intervention Paraprofessional	No
MDHS	Garrett Romero	Asst. Cross County	No
BMES	Anneke Schoustra	Intervention Paraprofessional	No
BMES	Stacy Smelser	Creative Art Instructor	No
PLMS	KC Wheeler	Asst. 7 th Grade Volleyball Coach	No

Eric Pingrey
Superintendent

Barbara R Morgan Elementary School Donnelly Elementary School Payette Lakes Middle School Heartland High School McCall-Donnelly High School

McCall-Donnelly Joint School District No. 421

Year Ended June 30, 2021

Audited Financial Statements



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McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

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Independent Auditor's Report

Board of Trustees
McCall-Donnelly Joint School District No. 421

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of McCall-Donnelly Joint School District No. 421 (the School) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinion on Governmental Activities

Management has elected not to adopt the provisions of GASB 75 *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Accounting principles generally accepted in the United States of America require recognition and measurement of an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses related to the other postemployment benefits as well as certain note disclosures and required supplementary information. The amount by which the departure would affect net position, assets, liabilities, deferred outflows of resources, deferred inflows of resources, expenses, note disclosures, and required supplementary information has not been determined.

Qualified Opinion

In our opinion, except for the effects of the matter described in the “Basis for Qualified Opinion on Governmental Activities” paragraph, the financial statements referred to previously present fairly, in all material respects, the financial position of the governmental activities of the School, as of June 30, 2021, and the changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund and the aggregate remaining fund information of the School as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison schedules, schedule of employer’s share of net pension liability, and schedule of employer contributions listed as required supplementary information in the table of contents be presented to supplement the basic financial statements. Such information, although not required to be a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has not included the management’s discussion and analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and historical context. Our opinion on the basic financial statements is not affected by not including this information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School's basic financial statements. The accompanying combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2021, on our consideration of the School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance.

Quest CPAs PLLC

Payette, Idaho
September 13, 2021

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Statement of Net Position

June 30, 2021

	<u>Governmental Activities</u>
Assets	
Current Assets	
Cash & Investments	\$33,466,440
Receivables:	
Local Sources	2,406,869
State Sources	225,842
Federal Sources	191,915
Total Current Assets	<u>36,291,066</u>
Noncurrent Assets	
Nondepreciable Capital Assets	924,753
Depreciable Net Capital Assets	34,443,269
Total Noncurrent Assets	<u>35,368,022</u>
Total Assets	<u><u>71,659,088</u></u>
 Deferred Outflows of Resources	
Pension Deferred Outflows	2,265,605
Total Deferred Outflows of Resources	<u>2,265,605</u>
Total Assets and Deferred Outflows of Resources	<u><u>\$73,924,693</u></u>
 Liabilities	
Current Liabilities	
Accounts Payable	\$0
Salaries & Benefits Payable	1,503,185
Unspent Grant Allocation	54,219
Accrued Interest	201,113
Long-Term Debt, Current	2,160,815
Total Current Liabilities	<u>3,919,332</u>
Noncurrent Liabilities	
Long-Term Debt, Noncurrent	33,528,855
Net Pension Liability	5,649,569
Total Noncurrent Liabilities	<u>39,178,424</u>
Total Liabilities	<u><u>43,097,756</u></u>
 Deferred Inflows of Resources	
Pension Deferred Inflows	184,471
Total Deferred Inflows of Resources	<u>184,471</u>
Total Liabilities and Deferred Inflows of Resources	<u><u>43,282,227</u></u>
 Net Position	
Net Investment in Capital Assets	(522,761)
Restricted:	
Special Programs	1,718,001
Debt Service	2,804,996
Capital Projects	24,083,689
Unrestricted	2,558,541
Total Net Position	<u>30,642,466</u>
Total Liabilities and Deferred Inflows of Resources and Net Position	<u><u>\$73,924,693</u></u>

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Statement of Activities
Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Position
		Charges For Services	Operating Grants And Contributions	Capital Grants And Contributions	
Governmental Activities					
Instructional Programs					
Elementary School	\$2,676,024		\$217,640		(\$2,458,384)
Secondary School	3,477,957	\$32,710	384,023		(3,061,224)
Alternative School	274,222				(274,222)
Special Education	1,336,149		444,726		(891,423)
Special Education Preschool	0				0
Gifted & Talented	96,302				(96,302)
Interscholastic	278,259				(278,259)
School Activity	30,393				(30,393)
Detention Center	0				0
Support Service Programs					
Attendance - Guidance - Health	285,209		4,715		(280,494)
Special Education Support Services	261,027				(261,027)
Instruction Improvement	215,041		21,936		(193,105)
Educational Media	159,372				(159,372)
Instruction-Related Technology	500,467		375,888		(124,579)
Board of Education	66,473				(66,473)
District Administration	614,175		43,844		(570,331)
School Administration	966,562				(966,562)
Business Operation	127,289				(127,289)
Central Service	81,547				(81,547)
Administrative Technology	492,761				(492,761)
Buildings - Care	838,113				(838,113)
Maintenance - Non-Student Occupied	32,264		241,040		208,776
Maintenance - Student Occupied	566,037				(566,037)
Maintenance - Grounds	360,351				(360,351)
Pupil-To-School Transportation	774,852				(774,852)
Pupil-Activity Transportation	96,404				(96,404)
General Transportation	24,565		1,835		(22,730)
Other Support Services	66,967				(66,967)
Non-Instructional Programs					
Child Nutrition	471,954	21,710	311,089		(139,155)
Community Services	65,777	32,269			(33,508)
Capital Assets - Student Occupied	962,381				(962,381)
Capital Assets - Non-Student Occupied	0				0
Debt Service - Principal	0				0
Debt Service - Interest	1,120,858				(1,120,858)
Total	<u>\$17,319,752</u>	<u>\$86,689</u>	<u>\$2,046,736</u>	<u>\$0</u>	<u>(15,186,327)</u>
General Revenues					
Local Taxes					8,187,504
Other Local Revenues					139,638
State Revenues					8,811,328
Federal Revenues					0
Pension Revenue (Expense)					(2,197,141)
Total					<u>14,941,329</u>
Change in Net Position					(244,998)
Net Position - Beginning - As Previously Stated					30,653,058
Restatement - See Note J					234,406
Net Position - Beginning - As Restated					<u>30,887,464</u>
Net Position - Ending					<u>\$30,642,466</u>

Balance Sheet - Governmental Funds

June 30, 2021

	General Fund	Forest Reserve Fund	Child Nutrition Fund	Bond R & I Fund
Assets				
Cash & Investments	\$5,489,914	\$1,383,573		\$2,181,546
Receivables:				
Local Sources	1,699,098			707,771
State Sources	219,092			
Federal Sources			\$53,963	
Due From Other Funds	102,990			
Total Assets	\$7,511,094	\$1,383,573	\$53,963	\$2,889,317
Liabilities				
Accounts Payable				
Due To Other Funds			\$19,290	
Salaries & Benefits Payable	\$1,468,439		34,673	
Unspent Grant Allocation				
Total Liabilities	1,468,439	\$0	53,963	\$0
Deferred Inflows of Resources				
Unavailable Tax Revenues	202,673			84,321
Total Deferred Inflows of Resources	202,673	0	0	84,321
Fund Balances				
Restricted:				
Special Programs		1,383,573		
Debt Service				2,804,996
Capital Projects				
Unassigned	5,839,982			
Total Fund Balances	5,839,982	1,383,573	0	2,804,996
Total Liabilities and Deferred Inflows of Resources and Fund Balances	\$7,511,094	\$1,383,573	\$53,963	\$2,889,317

Balance Sheet - Governmental Funds

June 30, 2021

	Capital Construction Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash & Investments	\$23,753,689	\$657,718	\$33,466,440
Receivables:			
Local Sources		0	2,406,869
State Sources		6,750	225,842
Federal Sources		137,952	191,915
Due From Other Funds		0	102,990
Total Assets	<u>\$23,753,689</u>	<u>\$802,420</u>	<u>\$36,394,056</u>
Liabilities			
Accounts Payable		\$0	\$0
Due To Other Funds		83,700	102,990
Salaries & Benefits Payable		73	1,503,185
Unspent Grant Allocation		54,219	54,219
Total Liabilities	<u>\$0</u>	<u>137,992</u>	<u>1,660,394</u>
Deferred Inflows of Resources			
Unavailable Tax Revenues		0	286,994
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>286,994</u>
Fund Balances			
Restricted:			
Special Programs		334,428	1,718,001
Debt Service		0	2,804,996
Capital Projects	23,753,689	330,000	24,083,689
Unassigned		0	5,839,982
Total Fund Balances	<u>23,753,689</u>	<u>664,428</u>	<u>34,446,668</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$23,753,689</u>	<u>\$802,420</u>	<u>\$36,394,056</u>

Balance Sheet - Governmental Funds

June 30, 2021

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities

Total Governmental Fund Balances \$34,446,668

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. 35,368,022

Certain receivables are not available to pay for current period expenditures and therefore are deferred in the funds. 286,994

Certain liabilities, including accrued interest, are not due and payable in the current period and therefore are not reported in the funds. (35,890,783)

Net pension liability and related pension source deferred outflow and deferred inflow of resources, are not due and payable in the current period and therefore are not reported in the funds. (3,568,435)

Net Position of Governmental Activities \$30,642,466

Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
Year Ended June 30, 2021

	General Fund	Forest Reserve Fund	Child Nutrition Fund	Bond R & I Fund
Revenues				
Local Taxes	\$5,754,796			\$2,449,691
Other Local Revenue	102,447	\$347	\$21,710	3,667
State Revenue	8,811,328			
Federal Revenue	418,675	348,733	311,089	
Total Revenues	<u>15,087,246</u>	<u>349,080</u>	<u>332,799</u>	<u>2,453,358</u>
Expenditures				
Instructional Programs				
Elementary School	3,106,458	11,758		
Secondary School	3,974,249	52,091		
Alternative School	274,222			
Special Education	855,943			
Special Education Preschool				
Gifted & Talented	96,302			
Interscholastic	278,259			
School Activity	30,393			
Detention Center				
Support Service Programs				
Attendance - Guidance - Health	280,494			
Special Education Support Services	261,027			
Instruction Improvement	193,105			
Educational Media	159,372			
Instruction-Related Technology	107,881			
Board of Education	66,473			
District Administration	570,331	43,844		
School Administration	966,562			
Business Operation	127,289			
Central Service	81,547			
Administrative Technology	492,761			
Buildings - Care	838,113			
Maintenance - Non-Student Occupied	32,264			
Maintenance - Student Occupied	509,489			
Maintenance - Grounds	326,432			
Pupil-To-School Transportation	774,852			
Pupil-Activity Transportation	96,404			
General Transportation	22,730			
Other Support Services	66,967			
Non-Instructional Programs				
Child Nutrition	87,914		384,040	
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				1,790,000
Debt Service - Interest				543,700
Total Expenditures	<u>14,677,833</u>	<u>107,693</u>	<u>384,040</u>	<u>2,333,700</u>
Excess (Deficiency) of Revenues Over Expenditures	409,413	241,387	(51,241)	119,658
Other Financing Sources (Uses)				
Proceeds from Bond Refunding				11,404,641
Payments to Escrow Agent				(11,404,641)
Proceeds from Bond Issuance				
Transfers In			46,466	
Transfers Out	(81,946)			
Total Other Financing Sources (Uses)	<u>(81,946)</u>	<u>0</u>	<u>46,466</u>	<u>0</u>
Net Change in Fund Balances	327,467	241,387	(4,775)	119,658
Fund Balances - Beginning - As Prev. Stated	5,512,515	1,142,186	4,775	2,685,338
Restatement - See Note J				
Fund Balances - Beginning - As Restated	<u>5,512,515</u>	<u>1,142,186</u>	<u>4,775</u>	<u>2,685,338</u>
Fund Balances - Ending	<u>\$5,839,982</u>	<u>\$1,383,573</u>	<u>\$0</u>	<u>\$2,804,996</u>

Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
Year Ended June 30, 2021

	Capital Construction Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Local Taxes		\$0	\$8,204,487
Other Local Revenue	\$3,344	122,458	253,973
State Revenue		199,071	9,010,399
Federal Revenue		741,522	1,820,019
Total Revenues	<u>3,344</u>	<u>1,063,051</u>	<u>19,288,878</u>
Expenditures			
Instructional Programs			
Elementary School		22,200	3,140,416
Secondary School		144,148	4,170,488
Alternative School		0	274,222
Special Education		480,206	1,336,149
Special Education Preschool		0	0
Gifted & Talented		0	96,302
Interscholastic		0	278,259
School Activity		0	30,393
Detention Center		0	0
Support Service Programs			
Attendance - Guidance - Health		4,715	285,209
Special Education Support Services		0	261,027
Instruction Improvement		21,936	215,041
Educational Media		0	159,372
Instruction-Related Technology		392,586	500,467
Board of Education		0	66,473
District Administration		0	614,175
School Administration		0	966,562
Business Operation		0	127,289
Central Service		0	81,547
Administrative Technology		0	492,761
Buildings - Care		0	838,113
Maintenance - Non-Student Occupied		0	32,264
Maintenance - Student Occupied	56,548	0	566,037
Maintenance - Grounds	59,958	469	386,859
Pupil-To-School Transportation		0	774,852
Pupil-Activity Transportation		0	96,404
General Transportation		1,835	24,565
Other Support Services		0	66,967
Non-Instructional Programs			
Child Nutrition		0	471,954
Community Services		65,777	65,777
Capital Assets - Student Occupied		0	0
Capital Assets - Non-Student Occupied		0	0
Debt Service - Principal		0	1,790,000
Debt Service - Interest	195,862	0	739,562
Total Expenditures	<u>312,368</u>	<u>1,133,872</u>	<u>18,949,506</u>
Excess (Deficiency) of Revenues Over Expenditures	(309,024)	(70,821)	339,372
Other Financing Sources (Uses)			
Proceeds from Bond Refunding			11,404,641
Payments to Escrow Agent			(11,404,641)
Proceeds from Bond Issuance	22,695,862		22,695,862
Transfers In		35,480	81,946
Transfers Out		0	(81,946)
Total Other Financing Sources (Uses)	<u>22,695,862</u>	<u>35,480</u>	<u>22,695,862</u>
Net Change in Fund Balances	22,386,838	(35,341)	23,035,234
Fund Balances - Beginning - As Prev. Stated	1,366,851	465,363	11,177,028
Restatement - See Note J		234,406	234,406
Fund Balances - Beginning - As Restated	<u>1,366,851</u>	<u>699,769</u>	<u>11,411,434</u>
Fund Balances - Ending	<u>\$23,753,689</u>	<u>\$664,428</u>	<u>\$34,446,668</u>

Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
Year Ended June 30, 2021

**Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances - Governmental Funds to the Statement of
Activities**

Net Change in Fund Balances - Total Governmental Funds \$23,035,234

Amounts reported for governmental activities in the statement of activities are different because:

Government funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the excess of capital outlays over (under) depreciation expense in the current period. (860,056)

Revenues in the statement of activities that do not provide current financial resources are deferred in the funds. (16,983)

Proceeds of debt is a financing source in the governmental funds, but increases long-term debt in the statement of net position. (34,100,503)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position. 12,770,833

In the statement of activities, interest is accrued on long-term debt, but the expenditure is reported when due in the governmental funds. 42,512

Changes in net pension liability and related pension source deferred outflow and deferred inflow of resources do not provide or require current financial resources and therefore are not reflected in the funds. (1,116,035)

Change in Net Position of Governmental Activities (\$244,998)

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Statement of Fiduciary Net Position

June 30, 2021

	<u>Private Purpose Trust Funds - Scholarship</u>
Assets	
Cash & Investments	\$16,158
Total Assets	<u>\$16,158</u>
Liabilities	
Due to Student Groups	
Total Liabilities	<u>\$0</u>
Net Position	
Restricted:	
Scholarships	16,158
Total Net Position	<u>16,158</u>
Total Liabilities and Net Position	<u>\$16,158</u>

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Statement of Changes in Fiduciary Net Position

Year Ended June 30, 2021

	Private Purpose Trust Funds - Scholarship
Additions	
Contributions	\$3,402
Investment Income	80
Total Additions	<u>3,482</u>
Deductions	
Scholarships & Supplies	<u>2,000</u>
Total Deductions	<u>2,000</u>
Change in Net Position	1,482
Net Position - Beginning	<u>14,676</u>
Net Position - Ending	<u><u>\$16,158</u></u>

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Notes to Financial Statements

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity – McCall-Donnelly Joint School District No. 421 (the School) provides public school educational services as authorized by Section 33 of Idaho Code. The School's boundaries for taxing and school enrollment purposes are located within Valley and Adams Counties.

These financial statements are prepared in accordance with generally accepted accounting principles (GAAP) as applied to school districts. The governmental accounting standards board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (statements and interpretations). The more significant accounting policies established in GAAP and used by the School are discussed below.

Basic Financial Statements - Government-Wide Statements – The School's basic financial statements include both government-wide (reporting the School as a whole) and fund financial statements (reporting the School's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. Currently, all the School's activities are categorized as governmental activities.

In the government-wide statement of net position, the activities columns (a) are presented on a consolidated basis by column, (b) and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations.

The government-wide statement of activities reports both the gross and net cost of each of the School's functions. The functions are also supported by general government revenues as reported in the statement of activities. The statement of activities reduces gross expenses (including depreciation when recorded) by related program revenues and operating and capital grants. Program revenues must be directly associated with the function. Internal activity between funds (when two or more funds are involved) is eliminated in the government-wide statement of activities. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reports capital-specific grants.

The net costs (by function) are normally covered by general revenues.

The School reports expenditures in accordance with the State Department of Education's "Idaho Financial Accounting Reporting Management System" (IFARMS). IFARMS categorizes all expenditures by function, program and object. Accordingly, there is no allocation of indirect costs.

The government-wide focus is more on the sustainability of the School as an entity and the change in the School's net position resulting from the current year's activities. Fiduciary funds are not included in the government-wide statements.

Basic Financial Statements - Fund Financial Statements – The financial transactions of the School are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues and expenditures/expenses.

The emphasis in fund financial statements is on the major funds. Nonmajor funds by category are summarized into a single column. Generally accepted accounting principles set forth minimum criteria (percentage of assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues or expenditures/expenses of the funds) for the determination of major funds.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Notes to Financial Statements

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. Major governmental funds of the School include:

General Fund – The general fund is the School's primary operating fund. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds – Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Major special revenue funds include the forest reserve fund, which is used primarily for major capital outlay and the child nutrition fund, which serves to account for providing nutritional meals to students (including subsidized meals).

Debt Service Funds – Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on long term debt. Major debt service funds include the bond redemption and interest fund, which accounts for accumulation of funds for the periodic payment of principal and interest on long term debt.

Capital Projects Funds – Capital projects funds are used to account for the acquisition of capital assets. Major capital project funds include the capital construction fund, used to account for construction costs and the betterment of capital assets.

Fiduciary funds are used to report assets held in a trustee or custodial capacity for others and therefore are not available to support School programs. The reporting focus is on net position and changes in net position and are reported using accounting principles similar to proprietary funds. Fiduciary funds of the School include:

Private Purpose Trust Funds – Private purpose trust funds are used to account for the assets, and related income producing and disbursement activities, for which the School acts as a scholarship trustee.

Basis of Accounting – Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Activities in the government-wide and fiduciary fund financial statements are presented on the full accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

The governmental funds financial statements are presented on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual (when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or within thirty days after year end. Expenditures are recorded when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which, if any, are recognized when due and payable.

Cash and Investments – Nearly all the cash and investment balances of the School's funds are pooled for investment purposes. The individual funds' portions of the pooled cash and investments are reported in each fund as cash and investments. Interest earned on pooled cash and investments is paid to the general fund unless Idaho Code specifies otherwise. Investments include the local government investment pool, reported and measured at amortized cost following the provisions of GASB 79 which provide for consistent measurement of investment value amongst pool participants.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Notes to Financial Statements

Receivables – Receivables are reported net of any estimated uncollectible amounts.

Inventories – Material supplies on hand at year end are stated at the lower of cost or net realizable value using the first-in, first-out method.

Capital Assets and Depreciation – Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation over the estimated useful lives of all depreciable assets is recorded using the straight line method.

Compensated Absences – The School provides certain compensated absences to its employees. The estimated amount of compensation for future amounts is deemed to be immaterial and, accordingly, no liability is recorded.

Other Post-Employment Benefits – The School does not provide benefits to retired employees other than retirement benefits funded through the Public Employees Retirement System of Idaho. However, certain retired employees can remain on the School insurance policy after retirement if the retired employee pays the average monthly cost. The difference between the age-adjusted monthly cost and the average monthly cost is referred to as an “implicit subsidy” since the medical insurance rate of a retired employee is generally higher than the medical insurance rate of a younger employee. GASB 75 requires that employers have actuarial calculations performed for these other post-employment benefits so that an asset or liability, deferred outflows of resources, deferred inflows of resources, and expenses can be recorded in the government-wide financial statements and related notes and required supplementary information can be prepared. Management believes the costs of implementing GASB 75 cannot be justified at this time. Accordingly, the School accounts for the other-post employment benefits for retirees on the pay-as-you-go basis.

Pensions – For purposes of measuring the net pension liability and pension expense/revenue, information about the fiduciary net position of the Public Employee Retirement System of Idaho Base Plan (the Base Plan) and additions to/deductions from Base Plan’s fiduciary net position have been determined on the same basis as they are reported by the Base Plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Deferred Outflows/Inflows of Resources – The School’s financial statements may report deferred outflows/inflows of resources. Deferred outflows of resources represent a consumption of net assets that apply to a future period. Deferred inflows of resources represent an acquisition of net assets that apply to a future period. Deferred outflows/inflows of resources generally represent amounts that are not available in the current period.

Net Position – Net position is assets plus deferred outflows of resources less liabilities less deferred inflows of resources. The net investment in capital assets component of net position consists of the historical cost of capital assets less accumulated depreciation less any outstanding debt that was used to finance those assets plus deferred outflows of resources less deferred inflows of resources related to those assets. Restricted net position consists of assets that are restricted by creditors, grantors, contributors, legislation, and other parties. All other net position not reported as restricted or net investment in capital assets is reported as unrestricted.

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Notes to Financial Statements

Fund Balance Classifications – Restrictions of the fund balance indicate portions that are legally or contractually segregated for a specific future use. Nonspendable portions of the fund balance are those amounts that cannot be spent because they are in a nonspendable form or because they are legally or contractually required to be maintained intact. Committed portions represent amounts that can only be used for specific purposes pursuant to formal action (i.e. board approval) of the reporting entity's governing body. Assigned portions represent amounts that are constrained by the government's intent to be used for a specific purpose. Remaining fund balances are reported as unassigned. When expenditures are incurred that qualify for either restricted or unrestricted resources, the School first utilizes restricted resources. When expenditures are incurred that qualify for either committed or assigned or unassigned resources, the School first utilizes committed resources then assigned resources before using unassigned resources.

Property Taxes – The School is responsible for levying property taxes, but the taxes are collected by the respective county. Taxes are levied by the second Monday in September for each calendar year. Taxes are due in two installments – December 20th and June 20th. A lien is filed on real property three years from the date of delinquency.

Contingent Liabilities – Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the School expects such amounts, if any, to be immaterial.

Interfund Activity – Interfund activity is reported either as loans, services provided, reimbursements, or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Use of Estimates – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Custodial Credit Risk – The School maintains its cash at insured financial institutions. Periodically, balances may exceed federally insured limits. The School does not have a formal policy concerning custodial credit risk.

Risk Management – The School is exposed to various risks related to its operations. Insurance is utilized to the extent practical to minimize these risks.

Nonmonetary Transactions – Items received via food commodities programs are recognized at their stated fair market value.

Subsequent Events – Subsequent events were evaluated through the date of the auditor's report, which is the date the financial statements were available to be issued.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Notes to Financial Statements

B. CASH AND INVESTMENTS

Cash and investments consist of the following at year end:

	Governmental Funds	Fiduciary Funds	Total
Cash - Deposits	\$4,713,696	\$1,791	\$4,715,487
Investments - Local Gov't Investment Pool	28,752,744	14,367	28,767,111
Total	\$33,466,440	\$16,158	\$33,482,598

Deposits – At year end, the carrying amounts of the School's deposits were \$4,715,487 and the bank balances were \$4,875,825. Of the bank balances, \$264,427 was insured and the remainder was uninsured and uncollateralized.

Considerations for interest rate risk and credit rate risk relating to investments are shown below.

Interest rate risk:

	Investment Maturity Schedule (In Years)	
Investment Type	Less Than 1	Total
Local Gov't Invest Pool	\$28,767,111	\$28,767,111
Total	\$28,767,111	\$28,767,111

Credit rate risk:

	Investment Rating Schedule	
Investment Type	Not Rated	Total
Local Gov't Invest Pool	\$28,767,111	\$28,767,111
Total	\$28,767,111	\$28,767,111

Investments – State statutes authorize government entities to invest in certain bonds, notes, accounts, investment pools, and other obligations of the state, U.S. Government, and U.S. corporations pursuant to Idaho Code 67-1210 and 67-1210A. These statutes are designed to help minimize the custodial risk that deposits may not be returned in the event of the failure of the issuer or other counterparty, interest rate risk resulting from fair value losses arising from rising interest rates, or credit risks that an issuer or other counterparty will not fulfill its obligations. The School's investment policy complies with state statutes.

The local government investment pool is managed by the state treasurer's office and is invested in accordance with state statutes and regulations. The local government investment pool is not registered with the SEC and is a short-term investment pool. The state treasurer's office investment policy for the local government investment pool includes the following three primary objectives in order of priority: safety, liquidity, and yield. Participants have overnight availability to their funds, up to \$10 million. Withdrawals of \$10 million or more require three business days' notification. More information on the local governmental investment pool including regulatory information, ratings, and risk information can be found at www.sto.idaho.gov.

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Notes to Financial Statements

C. RECEIVABLES

Receivables consist of the following at year end:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Fund</u>	<u>Total</u>
Local Sources				
Local Taxes	\$1,699,098		\$707,771	\$2,406,869
Total	<u>\$1,699,098</u>		<u>\$707,771</u>	<u>\$2,406,869</u>
State Sources				
Foundation Program	\$219,092			\$219,092
Special Programs		\$6,750		6,750
Total	<u>\$219,092</u>	<u>\$6,750</u>		<u>\$225,842</u>
Federal Sources				
Special Programs		\$191,915		\$191,915
Total		<u>\$191,915</u>		<u>\$191,915</u>

D. CAPITAL ASSETS

A summary of capital assets for the year is as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Nondepreciable Capital Assets				
Land	\$924,753			\$924,753
Total	<u>924,753</u>	<u>\$0</u>	<u>\$0</u>	<u>924,753</u>
Depreciable Capital Assets				
Buildings	48,059,286			48,059,286
Equipment	2,569,166	102,325		2,671,491
Subtotal	<u>50,628,452</u>	<u>102,325</u>	<u>0</u>	<u>50,730,777</u>
Accumulated Depreciation				
Buildings	12,952,708	924,329		13,877,037
Equipment	2,372,419	38,052		2,410,471
Subtotal	<u>15,325,127</u>	<u>962,381</u>	<u>0</u>	<u>16,287,508</u>
Total	<u>35,303,325</u>	<u>(860,056)</u>	<u>0</u>	<u>34,443,269</u>
Net Capital Assets	<u>\$36,228,078</u>	<u>(\$860,056)</u>	<u>\$0</u>	<u>\$35,368,022</u>

Depreciation expense of \$962,381 was charged to the capital assets – student occupied program.

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Notes to Financial Statements

E. LONG-TERM DEBT AND OBLIGATIONS

Bond Refunding – During the 2020/21 year, the School refunded a portion of its 2012 general obligation refunding bonds with 2021 general obligation refunding bonds. The principle amount of the bonds refunded was \$10,695,000.

Bond sale proceeds were used as follows:

Par Amount of Bonds	\$10,505,000
Original Issue Premium	899,641
Payment to Escrow Agent - 2012 Bonds	(11,292,153)
Issuance Costs, Underwriters' Discount, Etc.	(112,488)
Total	<u><u>\$0</u></u>

The amount paid to the escrow agent was used to purchase government securities which were placed in an irrevocable trust to pay the regularly scheduled debt service requirements of the refunded bonds (i.e. – 2012 bonds). As a result, the refunded bonds are considered defeased and the liability has been removed from the statement of net position. This refunding resulted in a \$77,085 reduction in total debt service payments, and an economic gain (difference between the present value of the debt service payments of the refunded and refunding bonds) of \$259,473.

The bond refunding was done to facilitate the retirement of the School’s general obligation refunding bonds already outstanding. The proceeds of the refunding issues were placed in an irrevocable escrow account and invested in government securities that, together with interest earned thereon, will provide amounts sufficient for future payment of interest and principal on the issues being refunded. The refunded bonds are not included in the School’s outstanding long-term debt since the School legally satisfied its obligation with respect thereto through consummation of the refunding transaction.

Bonded Debt – At year end, the School’s bonded debt was as follows:

	<u>Outstanding</u>
2012 - \$1,875,000 - general obligation refunding bonds due in annual principal installments and semiannual interest payments with interest at 5.00% through 2021/22, secured by future taxes, paid through the bond redemption and interest fund	\$1,875,000
2021 - \$28,670,000 - general obligation refunding bonds and for capital improvements due in annual principal installments and semiannual interest payments with interest at 3.00% - 4.00% through 2038/39, secured by future taxes, paid through the bond redemption and interest fund	<u>28,670,000</u>
Total	<u><u>\$30,545,000</u></u>

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Notes to Financial Statements

Maturities on the bonds are estimated as follows:

Year Ended	Principal	Interest
6/30/22	\$1,875,000	\$845,550
6/30/23	1,325,000	1,021,875
6/30/24	1,365,000	981,525
6/30/25	1,405,000	939,975
6/30/26	1,450,000	897,150
6/30/27-31	7,935,000	3,768,700
6/30/32-36	9,535,000	2,114,500
6/30/37-39	5,655,000	305,300
Total	\$30,545,000	\$10,874,575

Changes in long-term debt and obligations are as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
2012 G.O.R. Bonds	\$14,360,000		\$12,485,000	\$1,875,000	\$1,875,000
2021 G.O.R. Bonds	0	\$28,670,000		28,670,000	0
Bond Premium	0	5,430,503	285,833	5,144,670	285,815
Total	\$14,360,000	\$34,100,503	\$12,770,833	\$35,689,670	\$2,160,815

Interest and related costs of \$812,509 as well as bond issuance costs of \$308,349 were charged to the debt service – interest program in the statement of activities.

F. PENSION PLAN

Plan Description

The School contributes to the Base Plan which is a cost-sharing multiple-employer defined benefit pension plan administered by Public Employee Retirement System of Idaho (PERSI or System) that covers substantially all employees of the State of Idaho, its agencies and various participating political subdivisions. The cost to administer the plan is financed through the contributions and investment earnings of the plan. PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Responsibility for administration of the Base Plan is assigned to the Board comprised of five members appointed by the Governor and confirmed by the Idaho Senate. State law requires that two members of the Board be active Base Plan members with at least ten years of service and three members who are Idaho citizens not members of the Base Plan except by reason of having served on the Board.

Pension Benefits

The Base Plan provides retirement, disability, death and survivor benefits of eligible members or beneficiaries. Benefits are based on members' years of service, age, and highest average salary. Members become fully vested in their retirement benefits with five years of credited service (5 months for elected or

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Notes to Financial Statements

appointed officials). Members are eligible for retirement benefits upon attainment of the ages specified for their employment classification. The annual service retirement allowance for each month of credited service is 2.0% (2.3% for police/firefighters) of the average monthly salary for the highest consecutive 42 months.

The benefit payments for the Base Plan are calculated using a benefit formula adopted by the Idaho Legislature. The Base Plan is required to provide a 1% minimum cost of living increase per year provided the Consumer Price Index increases 1% or more. The PERSI Board has the authority to provide higher cost of living increases to a maximum of the Consumer Price Index movement or 6%, whichever is less; however, any amount above the 1% minimum is subject to review by the Idaho Legislature.

Member and Employer Contributions

Member and employer contributions paid to the Base Plan are set by statute and are established as a percent of covered compensation. Contribution rates are determined by the PERSI Board within limitations, as defined by state law. The Board may make periodic changes to employer and employee contribution rates (expressed as percentages of annual covered payroll) that are adequate to accumulate sufficient assets to pay benefits when due.

The contribution rates for employees are set by statute at 60% of the employer rate for general employees and 72% for police and firefighters. As of June 30, 2020 it was 7.16% for general employees and 8.81% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.94% for general employees and 12.28% for police and firefighters. The School's contributions were \$1,081,106 for the year ended June 30, 2021.

Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2021, the School reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The School's proportion of the net pension liability was based on the School's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. At June 30, 2020, the School's proportion was 0.2432923 percent.

For the year ended June 30, 2021, the School recognized pension revenue (expense) of (\$2,197,141). At June 30, 2021, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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Notes to Financial Statements

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$441,405	\$184,471
Changes in assumptions or other inputs	95,545	
Net difference between projected and actual earnings on pension plan investments	647,549	
Employer contributions subsequent to the measurement date	1,081,106	
Total	\$2,265,605	\$184,471

\$1,081,106 reported as deferred outflows of resources related to pensions resulting from School contributions made subsequent to the measurement date will be recognized as an addition to the pension expense or reduction of the pension revenue in the year ending June 30, 2022.

The average of the expected remaining service lives of all employees that are provided with pensions through the System (active and inactive employees) determined at July 1, 2019 the beginning of the measurement period ended June 30, 2019 is 4.8 and 4.8 for the measurement period June 30, 2020.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension revenue (expense) as follows:

Year Ended		
6/30/22		(\$18,245)
6/30/23		(237,982)
6/30/24		(322,999)
6/30/25		(420,801)
Total		(\$1,000,027)

Actuarial Assumptions

Valuations are based on actuarial assumptions, the benefit formulas, and employee groups. Level percentages of payroll normal costs are determined using the Entry Age Normal Cost Method. Under the Entry Age Normal Cost Method, the actuarial present value of the projected benefits of each individual included in the actuarial valuation is allocated as a level percentage of each year's earnings of the individual between entry age and assumed exit age. The Base Plan amortizes any unfunded actuarial accrued liability based on a level percentage of payroll. The maximum amortization period for the Base Plan permitted under Section 59-1322, Idaho Code, is 25 years.

The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75%
Salary inflation	3.75%
Investment rate of return	7.05%, net of investment expenses
Cost-of-living adjustments	1%

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Notes to Financial Statements

Mortality rates were based on the RP – 2000 combined table for healthy males or females as appropriate with the following offsets:

- Set back 3 years for teachers
- No offset for male fire and police
- Forward one year for female fire and police
- Set back one year for all general employees and all beneficiaries

An experience study was performed for the period July 1, 2013 through June 30, 2017 which reviewed all economic and demographic assumptions other than mortality. The total pension liability as of June 30, 2020 is based on the results of an actuarial valuation date of July 1, 2020.

The long-term expected rate of return on pension plan investments was determined using the building block approach and a forward-looking model in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Even though history provides a valuable perspective for setting the investment return assumption, the System relies primarily on an approach which builds upon the latest capital market assumptions. Specifically, the System uses consultants, investment managers and trustees to develop capital market assumptions in analyzing the System's asset allocation. The assumptions and the System's formal policy for asset allocation are shown below. The formal asset allocation policy is somewhat more conservative than the current allocation of System's assets.

The best-estimate range for the long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The capital market assumptions are as of 2020.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Notes to Financial Statements

Capital Market Assumptions from Callen 2020

Asset Class	Target Allocation	Long-Term Expected Nominal Rate of Return (Arithmetic)	Long-Term Expected Real Rate of Return (Arithmetic)
Core Fixed Income	30.00%	2.80%	0.55%
Broad US Equities	55.00%	8.55%	6.30%
Developed Foreign Equities	15.00%	8.70%	6.45%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.85%	4.60%
Portfolio Standard Deviation		12.33%	12.33%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.25%	3.89%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.85%	3.49%

Investment Policy Assumptions from PERSI November 2019

Portfolio Long-Term Expected Real Rate of Return*	4.14%
Portfolio Standard Deviation	14.16%

Economic/Demographic Assumptions from Milliman 2018

Valuation Assumptions Chosen by PERSI Board	
Long-Term Expected Real Rate of Return*	4.05%
Assumed Inflation	3.00%
Long-Term Expected Geometric Rate of Return*	7.05%
*Net of Investment Expenses	

Discount Rate

The discount rate used to measure the total pension liability was 7.05%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate. Based on these assumptions, the pension plans' net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability. The long-term expected rate of return was determined net of pension plan investment expense but without reduction for pension plan administrative expense.

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate.

The following presents the School's proportionate share of the net pension liability calculated using the discount rate of 7.05 percent, as well as what the School's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.05 percent) or 1-percentage-point higher (8.05 percent) than the current rate:

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Notes to Financial Statements

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
School's proportionate share of the net pension liability (asset)	\$11,585,718	\$5,649,569	\$741,341

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERSI financial report.

PERSI issues a publicly available financial report that includes financial statements and the required supplementary information for PERSI. That report may be obtained on the PERSI website at www.persi.idaho.gov.

Impacts on the School's net position

Depending on the annual performance of the Base Plan and the various non-financial factors that affect the collective Base Plan net pension liability (as described above), the School may periodically experience a deficit in its net position. This can occur as a result of recording the School's allocable portion of the net pension liability which is an estimated liability that changes substantially from year to year depending on the factors described above but does not currently require cash outflows. As the net pension liability of the Base Plan is closely monitored by PERSI's board (who makes changes to the contribution rates and other terms of the Base Plan whenever deemed necessary), such deficits are not deemed to be of substantial concern.

G. INTERFUND BALANCES AND TRANSFERS

Interfund balances at year end consist of the following:

	Due From Fund		Total
	Child Nutrition	Nonmajor Governmental	
Due To Fund			
General	\$19,290	\$83,700	\$102,990
Total	\$19,290	\$83,700	\$102,990

These interfund balances resulted from the time lag between when expenditures are incurred in a fund and when the fund is reimbursed for such expenditures.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Notes to Financial Statements

Interfund transfers during the year consist of the following:

<u>Fund</u>	<u>Transfer In</u>	<u>Transfer Out</u>	<u>Purpose</u>
General		\$81,946	Support
Child Nutrition	\$46,466		Support
Nonmajor Governmental	35,480		Support
Total	<u>\$81,946</u>	<u>\$81,946</u>	

H. DEFERRED COMPENSATION PLAN

The School has a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan is funded with employee contributions only.

I. TAX ABATEMENTS

Idaho counties are authorized by state statute to transact certain property tax activity with property owners in their respective taxing districts. The counties collect the property taxes, then allocate and remit those collections among the taxing districts within the counties. The counties are authorized to cancel or reduce property taxes due to various reasons, including the circuit breaker program, agricultural and other exemptions, and section 63-602NN exemptions under Idaho code for real property improvements.

Valley County entered into tax abatement agreements with local businesses under Idaho code section 63-602NN. Under the code, in exchange for investing in new plant and building facilities within Idaho, businesses receive exemption from local property taxes for a period of up to five years. For fiscal year ending June 30, 2021, Valley County abated property taxes totaling \$6,411 related to the School.

J. PRIOR PERIOD ADJUSTMENT

During the year, the School implemented GASB No. 84 *Fiduciary Activities*. As required by GASB 84, the School's net position and student activities fund balances were restated by \$234,406 to reflect the implementation of this new standard which requires that certain previously reported fiduciary funds now be classified as governmental funds.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
 Budgetary Comparison Schedule - General and Major Special Revenue Funds
 Year Ended June 30, 2021

General Fund	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance
	Original	Final		Positive (Negative)
Revenues				
Local Taxes	\$5,689,255	\$5,689,255	\$5,754,796	\$65,541
Other Local Revenue	101,500	101,500	102,447	947
State Revenue	8,652,743	8,652,743	8,811,328	158,585
Federal Revenue	0	418,675	418,675	0
Total Revenues	14,443,498	14,862,173	15,087,246	225,073
Expenditures				
Instructional Programs				
Elementary School	3,109,201	3,318,538	3,106,458	212,080
Secondary School	3,855,641	4,159,407	3,974,249	185,158
Alternative School	275,563	275,563	274,222	1,341
Special Education	860,652	860,652	855,943	4,709
Special Education Preschool	0	0	0	0
Gifted & Talented	96,881	96,881	96,302	579
Interscholastic	255,700	255,700	278,259	(22,559)
School Activity	29,960	29,960	30,393	(433)
Detention Center	0	0	0	0
Support Service Programs				
Attendance - Guidance - Health	323,830	323,830	280,494	43,336
Special Education Support Services	257,617	257,617	261,027	(3,410)
Instruction Improvement	253,118	253,118	193,105	60,013
Educational Media	188,519	188,519	159,372	29,147
Instruction-Related Technology	104,114	104,114	107,881	(3,767)
Board of Education	94,000	94,000	66,473	27,527
District Administration	532,882	532,882	570,331	(37,449)
School Administration	996,004	996,004	966,562	29,442
Business Operation	153,958	153,958	127,289	26,669
Central Service	87,858	87,858	81,547	6,311
Administrative Technology	529,917	529,917	492,761	37,156
Buildings - Care	983,896	985,896	838,113	147,783
Maintenance - Non-Student Occupied	45,800	45,800	32,264	13,536
Maintenance - Student Occupied	412,682	412,682	509,489	(96,807)
Maintenance - Grounds	385,359	385,359	326,432	58,927
Pupil-To-School Transportation	780,000	780,000	774,852	5,148
Pupil-Activity Transportation	120,500	120,500	96,404	24,096
General Transportation	24,500	24,500	22,730	1,770
Other Support Services	75,529	76,029	66,967	9,062
Non-Instructional Programs				
Child Nutrition	86,452	86,452	87,914	(1,462)
Community Services	0	0	0	0
Capital Assets - Student Occupied	25,000	25,000	0	25,000
Capital Assets - Non-Student Occupied	0	0	0	0
Debt Service - Principal	0	0	0	0
Debt Service - Interest	0	0	0	0
Total Expenditures	14,945,133	15,460,736	14,677,833	782,903 *
Excess (Deficiency) of Revenues Over Expenditures	(501,635)	(598,563)	409,413	1,007,976
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	(30,000)	(30,000)	(81,946)	(51,946) *
Total Other Financing Sources (Uses)	(30,000)	(30,000)	(81,946)	(51,946)
Net Change in Fund Balances	(531,635)	(628,563)	327,467	956,030
Fund Balances - Beginning	3,359,927	4,859,512	5,512,515	653,003
Fund Balances - Ending	\$2,828,292	\$4,230,949	\$5,839,982	\$1,609,033

*Total expenditures (over) under appropriations are: \$730,957

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
 Budgetary Comparison Schedule - General and Major Special Revenue Funds
 Year Ended June 30, 2021

Forest Reserve Fund	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
Revenues				
Other Local Revenue	\$2,000	\$2,000	\$347	(\$1,653)
Federal Revenue	0	348,733	348,733	0
Total Revenues	<u>2,000</u>	<u>350,733</u>	<u>349,080</u>	<u>(1,653)</u>
Expenditures				
Instructional Programs				
Elementary School	10,000	17,593	11,758	5,835
Secondary School	10,000	184,366	52,091	132,275
Alternative School	0	0	0	0
Support Service Programs				
Instruction Improvement	0	0	0	0
Instruction-Related Technology	0	0	0	0
District Administration	245,000	245,000	43,844	201,156
Business Operation	0	0	0	0
Administrative Technology	0	0	0	0
Buildings - Care	0	0	0	0
Maintenance - Non-Student Occupied	0	0	0	0
Maintenance - Student Occupied	0	0	0	0
Maintenance - Grounds	0	0	0	0
Other Support Services	0	0	0	0
Non-Instructional Programs				
Capital Assets - Student Occupied	0	0	0	0
Capital Assets - Non-Student Occupied	0	0	0	0
Total Expenditures	<u>265,000</u>	<u>446,959</u>	<u>107,693</u>	<u>339,266 *</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(263,000)</u>	<u>(96,226)</u>	<u>241,387</u>	<u>337,613</u>
Other Financing Sources (Uses)				
Transfers In	0	0	0	0
Transfers Out	0	0	0	0 *
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	<u>(263,000)</u>	<u>(96,226)</u>	<u>241,387</u>	<u>337,613</u>
Fund Balances - Beginning	<u>1,142,186</u>	<u>1,142,186</u>	<u>1,142,186</u>	<u>0</u>
Fund Balances - Ending	<u>\$879,186</u>	<u>\$1,045,960</u>	<u>\$1,383,573</u>	<u>\$337,613</u>

**Total expenditures (over) under appropriations are:* \$339,266

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
 Budgetary Comparison Schedule - General and Major Special Revenue Funds
 Year Ended June 30, 2021

Child Nutrition Fund	Budgeted Amounts (GAAP Basis)		Actual Amounts	Final Budget Variance Positive (Negative)
	Original	Final		
Revenues				
Other Local Revenue	\$156,056	\$156,056	\$21,710	(\$134,346)
Federal Revenue	190,000	182,950	311,089	128,139
Total Revenues	<u>346,056</u>	<u>339,006</u>	<u>332,799</u>	<u>(6,207)</u>
Expenditures				
Non-Instructional Programs				
Child Nutrition	377,605	378,305	384,040	(5,735)
Total Expenditures	<u>377,605</u>	<u>378,305</u>	<u>384,040</u>	<u>(5,735) *</u>
Excess (Deficiency) of Revenues				
Over Expenditures	(31,549)	(39,299)	(51,241)	(11,942)
Other Financing Sources (Uses)				
Transfers In	30,000	30,000	46,466	16,466
Transfers Out	0	0	0	0 *
Total Other Financing Sources (Uses)	<u>30,000</u>	<u>30,000</u>	<u>46,466</u>	<u>16,466</u>
Net Change in Fund Balances	(1,549)	(9,299)	(4,775)	4,524
Fund Balances - Beginning	4,775	0	4,775	4,775
Fund Balances - Ending	<u>\$3,226</u>	<u>(\$9,299)</u>	<u>\$0</u>	<u>\$9,299</u>

**Total expenditures (over) under appropriations are:* (\$5,735)

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Schedule of Employer's Share of Net Pension Liability

PERSI - Base Plan

Last 10 - Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>
School's portion of the net pension liability	0.2432923%	0.2329205%	0.2325103%
School's proportionate share of the net pension liability	\$5,649,569	\$2,658,723	\$3,429,568
School's covered payroll	\$8,630,126	\$7,908,481	\$7,479,399
School's proportional share of the net pension liability as a percentage of its covered payroll	65.46%	33.62%	45.85%
Plan fiduciary net position as a percentage of the total pension liability	88.22%	93.79%	91.69%

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
School's portion of the net pension liability	0.2283603%	0.2379153%	0.2396413%	0.2411075%
School's proportionate share of the net pension liability	\$3,589,432	\$4,822,909	\$3,155,686	\$1,774,929
School's covered payroll	\$7,014,973	\$6,965,362	\$6,712,288	\$6,531,917
School's proportional share of the net pension liability as a percentage of its covered payroll	51.17%	69.24%	47.01%	27.17%
Plan fiduciary net position as a percentage of the total pension liability	90.68%	87.26%	91.38%	94.95%

*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of June 30, 2020.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Schedule of Employer Contributions

PERSI - Base Plan

Last 10 - Fiscal Years*

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Statutorily required contribution	\$1,081,106	\$1,030,437	\$895,240
Contributions in relation to the statutorily required contribution	\$1,081,106	\$1,030,437	\$895,240
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
School's covered payroll	\$9,054,489	\$8,630,126	\$7,908,481
Contributions as a percentage of covered payroll	11.94%	11.94%	11.32%

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily required contribution	\$846,668	\$794,095	\$788,479	\$759,831
Contributions in relation to the statutorily required contribution	\$846,668	\$794,095	\$788,479	\$759,831
Contribution deficiency (excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
School's covered payroll	\$7,479,399	\$7,014,973	\$6,965,362	\$6,712,288
Contributions as a percentage of covered payroll	11.32%	11.32%	11.32%	11.32%

*GASB 68 requires ten years of information to be presented in this table. However, until a 10-year trend is compiled, only those years for which information is available will be presented.

Data reported is measured as of each year's fiscal year end.

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Funds			
	Local Grants	Advanced Opportunities	Student Activity	Driver Education
Assets				
Cash & Investments	\$16,155	\$53,364	\$200,898	\$4,679
Receivables:				
Local Sources				
State Sources				6,750
Federal Sources				
Due From Other Funds				
Total Assets	<u>\$16,155</u>	<u>\$53,364</u>	<u>\$200,898</u>	<u>\$11,429</u>
Liabilities				
Accounts Payable				
Due To Other Funds				
Salaries & Benefits Payable		\$16		\$8
Unspent Grant Allocation				
Total Liabilities	<u>\$0</u>	<u>16</u>	<u>\$0</u>	<u>8</u>
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted:				
Special Programs	16,155	53,348	200,898	11,421
Debt Service				
Capital Projects				
Unassigned				
Total Fund Balances	<u>16,155</u>	<u>53,348</u>	<u>200,898</u>	<u>11,421</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$16,155</u>	<u>\$53,364</u>	<u>\$200,898</u>	<u>\$11,429</u>

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Funds			
	Professional Technical	Technology	Substance Abuse	Title I-A ESSA IBP
Assets				
Cash & Investments	\$1,699	\$26,920	\$23,987	
Receivables:				
Local Sources				
State Sources				
Federal Sources				\$23,243
Due From Other Funds				
Total Assets	<u>\$1,699</u>	<u>\$26,920</u>	<u>\$23,987</u>	<u>\$23,243</u>
Liabilities				
Accounts Payable				
Due To Other Funds				\$14,867
Salaries & Benefits Payable				21
Unspent Grant Allocation				8,355
Total Liabilities	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>23,243</u>
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted:				
Special Programs	1,699	26,920	23,987	
Debt Service				
Capital Projects				
Unassigned				
Total Fund Balances	<u>1,699</u>	<u>26,920</u>	<u>23,987</u>	<u>0</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$1,699</u>	<u>\$26,920</u>	<u>\$23,987</u>	<u>\$23,243</u>

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Funds			School Based Medicaid
	ESSER I	IDEA Part B 611 School Age 3-21	IDEA Part B 619 Pre-School Age 3-5	
Assets				
Cash & Investments				\$16
Receivables:				
Local Sources				
State Sources				
Federal Sources		\$98,422		
Due From Other Funds				
Total Assets	<u>\$0</u>	<u>\$98,422</u>	<u>\$0</u>	<u>\$16</u>
Liabilities				
Accounts Payable				
Due To Other Funds		\$60,066		
Salaries & Benefits Payable				\$16
Unspent Grant Allocation		38,356		
Total Liabilities	<u>\$0</u>	<u>98,422</u>	<u>\$0</u>	<u>16</u>
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted:				
Special Programs				
Debt Service				
Capital Projects				
Unassigned				
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$0</u>	<u>\$98,422</u>	<u>\$0</u>	<u>\$16</u>

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2021

	Special Revenue Funds			
	Title IV-A ESSA SS & AE	Title V-B ESSA REI	Title II-A ESSA SEI	CRF D/B Learning
Assets				
Cash & Investments				
Receivables:				
Local Sources				
State Sources				
Federal Sources	\$12,649		\$3,638	
Due From Other Funds				
Total Assets	<u>\$12,649</u>	<u>\$0</u>	<u>\$3,638</u>	<u>\$0</u>
Liabilities				
Accounts Payable				
Due To Other Funds	\$5,141		\$3,626	
Salaries & Benefits Payable			12	
Unspent Grant Allocation	7,508			
Total Liabilities	<u>12,649</u>	<u>\$0</u>	<u>3,638</u>	<u>\$0</u>
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances				
Restricted:				
Special Programs				
Debt Service				
Capital Projects				
Unassigned				
Total Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$12,649</u>	<u>\$0</u>	<u>\$3,638</u>	<u>\$0</u>

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2021

	<u>Capital Projects</u>	
	<u>Capital Improvements</u>	<u>Total</u>
Assets		
Cash & Investments	\$330,000	\$657,718
Receivables:		
Local Sources		0
State Sources		6,750
Federal Sources		137,952
Due From Other Funds		0
Total Assets	<u>\$330,000</u>	<u>\$802,420</u>
Liabilities		
Accounts Payable		\$0
Due To Other Funds		83,700
Salaries & Benefits Payable		73
Unspent Grant Allocation		54,219
Total Liabilities	<u>\$0</u>	<u>137,992</u>
Deferred Inflows of Resources		
Unavailable Tax Revenues		0
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>
Fund Balances		
Restricted:		
Special Programs		334,428
Debt Service		0
Capital Projects	330,000	330,000
Unassigned		0
Total Fund Balances	<u>330,000</u>	<u>664,428</u>
Total Liabilities and Deferred Inflows of Resources and Fund Balances	<u>\$330,000</u>	<u>\$802,420</u>

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2021

	Special Revenue Funds			
	Local Grants	Advanced Opportunities	Student Activity	Driver Education
Revenues				
Local Taxes				
Other Local Revenue	\$27,646	\$29,833	\$32,269	\$32,710
State Revenue				11,767
Federal Revenue				
Total Revenues	27,646	29,833	32,269	44,477
Expenditures				
Instructional Programs				
Elementary School	1,503			
Secondary School	24,098	30,798		31,221
Alternative School				
Special Education				
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Detention Center				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement				
Educational Media				
Instruction-Related Technology				
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds		469		
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				1,835
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Community Services			65,777	
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	25,601	31,267	65,777	33,056
Excess (Deficiency) of Revenues Over Expenditures	2,045	(1,434)	(33,508)	11,421
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	2,045	(1,434)	(33,508)	11,421
Fund Balances - Beginning - As Prev. Stated	14,110	54,782	0	0
Restatement - See Note J			234,406	
Fund Balances - Beginning - As Restated	14,110	54,782	234,406	0
Fund Balances - Ending	\$16,155	\$53,348	\$200,898	\$11,421

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2021

	Special Revenue Funds			
	Professional Technical	Technology	Substance Abuse	Title I-A ESSA IBP
Revenues				
Local Taxes				
Other Local Revenue				
State Revenue	\$35,653	\$134,118	\$17,533	
Federal Revenue				\$102,724
Total Revenues	<u>35,653</u>	<u>134,118</u>	<u>17,533</u>	<u>102,724</u>
Expenditures				
Instructional Programs				
Elementary School				
Secondary School	34,889		15,464	
Alternative School				
Special Education				102,724
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Detention Center				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement				
Educational Media				
Instruction-Related Technology		150,816		
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>34,889</u>	<u>150,816</u>	<u>15,464</u>	<u>102,724</u>
Excess (Deficiency) of Revenues Over Expenditures	764	(16,698)	2,069	0
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	764	(16,698)	2,069	0
Fund Balances - Beginning - As Prev. Stated	935	43,618	21,918	0
Restatement - See Note J				
Fund Balances - Beginning - As Restated	<u>935</u>	<u>43,618</u>	<u>21,918</u>	<u>0</u>
Fund Balances - Ending	<u>\$1,699</u>	<u>\$26,920</u>	<u>\$23,987</u>	<u>\$0</u>

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2021

	Special Revenue Funds			
	ESSER I	IDEA Part B 611 School Age 3-21	IDEA Part B 619 Pre-School Age 3-5	School Based Medicaid
Revenues				
Local Taxes				
Other Local Revenue				
State Revenue				
Federal Revenue	\$127,017	\$184,626	\$9,468	\$147,908
Total Revenues	<u>127,017</u>	<u>184,626</u>	<u>9,468</u>	<u>147,908</u>
Expenditures				
Instructional Programs				
Elementary School				
Secondary School				
Alternative School				
Special Education		184,626	9,468	183,388
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Detention Center				
Support Service Programs				
Attendance - Guidance - Health	4,715			
Special Education Support Services				
Instruction Improvement				
Educational Media				
Instruction-Related Technology	122,302			
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>127,017</u>	<u>184,626</u>	<u>9,468</u>	<u>183,388</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	0	(35,480)
Other Financing Sources (Uses)				
Transfers In				35,480
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,480</u>
Net Change in Fund Balances	0	0	0	0
Fund Balances - Beginning - As Prev. Stated	0	0	0	0
Restatement - See Note J				
Fund Balances - Beginning - As Restated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Combining Statement of Revenues, Expenditures, and Changes in
Fund Balances - Nonmajor Governmental Funds
Year Ended June 30, 2021

	Special Revenue Funds			
	Title IV-A	Title V-B	Title II-A	
	ESSA	ESSA	ESSA	CRF
	SS & AE	REI	SEI	D/B Learning
Revenues				
Local Taxes				
Other Local Revenue				
State Revenue				
Federal Revenue	\$7,678	\$21,936	\$20,697	\$119,468
Total Revenues	<u>7,678</u>	<u>21,936</u>	<u>20,697</u>	<u>119,468</u>
Expenditures				
Instructional Programs				
Elementary School			20,697	
Secondary School	7,678			
Alternative School				
Special Education				
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Detention Center				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services				
Instruction Improvement		21,936		
Educational Media				
Instruction-Related Technology				119,468
Board of Education				
District Administration				
School Administration				
Business Operation				
Central Service				
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Community Services				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	<u>7,678</u>	<u>21,936</u>	<u>20,697</u>	<u>119,468</u>
Excess (Deficiency) of Revenues Over Expenditures	0	0	0	0
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Change in Fund Balances	0	0	0	0
Fund Balances - Beginning - As Prev. Stated	0	0	0	0
Restatement - See Note J				
Fund Balances - Beginning - As Restated	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balances - Ending	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
 Combining Statement of Revenues, Expenditures, and Changes in
 Fund Balances - Nonmajor Governmental Funds
 Year Ended June 30, 2021

	Capital Projects	
	Capital Improvements	Total
Revenues		
Local Taxes		\$0
Other Local Revenue		122,458
State Revenue		199,071
Federal Revenue		741,522
Total Revenues	\$0	1,063,051
Expenditures		
Instructional Programs		
Elementary School		22,200
Secondary School		144,148
Alternative School		0
Special Education		480,206
Special Education Preschool		0
Gifted & Talented		0
Interscholastic		0
School Activity		0
Detention Center		0
Support Service Programs		
Attendance - Guidance - Health		4,715
Special Education Support Services		0
Instruction Improvement		21,936
Educational Media		0
Instruction-Related Technology		392,586
Board of Education		0
District Administration		0
School Administration		0
Business Operation		0
Central Service		0
Administrative Technology		0
Buildings - Care		0
Maintenance - Non-Student Occupied		0
Maintenance - Student Occupied		0
Maintenance - Grounds		469
Pupil-To-School Transportation		0
Pupil-Activity Transportation		0
General Transportation		1,835
Other Support Services		0
Non-Instructional Programs		
Child Nutrition		0
Community Services		65,777
Capital Assets - Student Occupied		0
Capital Assets - Non-Student Occupied		0
Debt Service - Principal		0
Debt Service - Interest		0
Total Expenditures	0	1,133,872
Excess (Deficiency) of Revenues Over Expenditures	0	(70,821)
Other Financing Sources (Uses)		
Transfers In		35,480
Transfers Out		0
Total Other Financing Sources (Uses)	0	35,480
Net Change in Fund Balances	0	(35,341)
Fund Balances - Beginning - As Prev. Stated	330,000	465,363
Restatement - See Note J		234,406
Fund Balances - Beginning - As Restated	330,000	699,769
Fund Balances - Ending	\$330,000	\$664,428

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2021

<u>Federal Grantor/ Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
US Dept of Agriculture			
<i>Passed Through Adams and Valley Counties:</i>			
Forest Service Schools and Roads Cluster			
Schools and Roads - Grants to States	10.665	None	107,693
Total Forest Service Schools and Roads Cluster			<u>107,693</u>
<i>Passed Through Idaho Dept of Education:</i>			
Child Nutrition Cluster:			
COVID-19 - School Breakfast Program	10.553	202020/202121N109947	44,802
COVID-19 - National School Lunch Program*	10.555	202020/202121N109947	258,704
Total Child Nutrition Cluster			<u>303,506</u>
Total US Dept of Agriculture			<u>411,199</u>
US Dept of Treasury			
<i>Passed Through Idaho Dept of Education:</i>			
COVID-19 - Coronavirus Relief Fund	21.019	20-1892-0-1-806	545,726
Total US Dept of Treasury			<u>545,726</u>
US Dept of Education			
<i>Direct Program:</i>			
Rural Education	84.358		21,936
<i>Passed Through Idaho Dept of Education:</i>			
Special Education Cluster:			
Special Education - Grants to States	84.027	H027A19/200088	184,626
Special Education - Preschool Grants	84.173	H173A19/200030	9,468
Total Special Education Cluster			<u>194,094</u>
Title I Grants to Local Educational Agencies	84.010	S010A19/200012	102,724
Supporting Effective Instruction State Grants	84.367	S367A19/200011	20,697
Student Support & Academic Enrichment	84.424	S424A190013	7,678
COVID-19 - Education Stabilization Fund	84.425	S425D200043	127,017
Total US Dept of Education			<u>474,146</u>
Total Expenditures of Federal Awards			<u>\$1,431,071</u>

NOTES:

A. Basis of Presentation - The accompanying schedule of expenditures of federal awards (the schedule) includes the federal award activity of the School under programs of the federal government for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements* for Federal Awards (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the School, it is not intended to and does not present the financial position, changes in net position, or cash flows of the School.

B. Summary of Significant Accounting Policies - Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The School has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

***C. Nonmonetary Assistance** - Included in the National School Lunch Program award is USDA food commodities stated at a fair market value of \$10,453.



**Independent Auditor’s Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance With *Government Auditing Standards***

Board of Trustees
McCall-Donnelly Joint School District No. 421

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the McCall-Donnelly Joint School District No. 421 (the School), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School’s basic financial statements, and have issued our report thereon dated September 13, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the School’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School’s internal control. Accordingly, we do not express an opinion on the effectiveness of the School’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the School’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The

results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

Quest CPAs PLLC

Payette, Idaho
September 13, 2021



Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance

Board of Trustees
McCall-Donnelly Joint School District No. 421

Report on Compliance for Each Major Federal Program

We have audited McCall-Donnelly Joint School District No. 421 (the School’s) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the School’s major federal programs for the year ended June 30, 2021. The School’s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the School’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the School's compliance.

Opinion on Each Major Federal Program

In our opinion, the School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report in internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Quest CPAs PLLC

Payette, Idaho
September 13, 2021

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Schedule of Findings and Questioned Costs

Year Ended June 30, 2021

SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report being issued: Unmodified

- Each Major Fund
- Aggreg Remain Fund Info

Qualified

- Gov't Activities

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Noncompliance material to the financial statements noted? No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings that are required to be reported in accordance with 2 CFR section 200.516(a)? No

Major program identification:

- a. Child Nutrition Cluster – CFDA #10.553, 10.555
- b. COVID-19 - Coronavirus Relief Fund – CFDA #21.019

Dollar threshold used to distinguish between type A and B programs: \$750,000

Auditee qualified as a low-risk auditee? No



MDSD School Pandemic Operational Plan

CDC's level of Community Transmission indicators

Low Transmission:

- Total new cases per 100,000 persons in the past 7 days: 0-9.99
- Percent positivity in the past 7 days: 0-4.99%

Moderate Transmission:

- Total new cases per 100,000 persons in the past 7 days: 10-49.99
- Percent positivity in the past 7 days: 5-7.99%

Substantial Transmission:

- Total new cases per 100,000 persons in the past 7 days: 50-99.99
- Percent positivity in the past 7 days: 8-9.99%

High Transmission:

- Total new cases per 100,000 persons in the past 7 days: ≥ 100
- Percent positivity in the past 7 days: $\geq 10.0\%$

Personal Protective Equipment (PPE)

Any state, or federal mandates will supersede district guidelines.

- Face Coverings are required at all times when in school buildings, in all categories and must meet CDC guidelines, covering both the nose and mouth.
- Students in Band, Choir, Physical Education, Recess, Outside activities, sports, cafeteria and lunch room eating are exempt from wearing masks.
- Teachers and staff will maintain face coverings, regardless of physical distancing when inside school buildings.
- Persons with medical conditions, mental health condition, or disability that prevent them from wearing a face covering are required to provide documentation from a physician demonstrating that the person cannot tolerate wearing a face covering. This guidance supersedes other orders.
- Any person exhibiting mild symptoms must wear a face covering until leaving campus, consistent with CDC guidelines.
- Establish and maintain hand hygiene stations at key locations in the building.
- Students and staff use handwashing and sanitation stations.
- Use of sneeze guards at appropriate locations.
- A plan is in place for when a student, staff member, or visitor becomes ill.
- Identify an isolation / screening room in the school.

Classroom

- Staff and students trained in the areas of physical distancing, handwashing, respiratory etiquette and the use of face coverings / shields to mitigate exposure.
- Disinfect desks, keyboards, and screens.
 - Schedule desk sanitation during the school day at appropriate transitions.
 - Custodial staff routinely clean highly touched surfaces in evenings.
- Desks: Arrange to allow for physical distancing.
- Limit use of shared materials and spaces
 - Avoid sharing supplies.
 - Avoid sharing electronic devices.
 - Avoid sharing musical instruments.
 - Keep personal student belongings separate.
- Students and staff use personal water bottles and water bottle filling station. Drinking fountains will not be available.

Main Offices

- Maintain at least 3 feet Distance
- Disinfect Touch Surface Areas Regularly
- Hand Sanitizer Available

Employee Break Areas

- Physical Distance Seating
- Custodians Routinely Disinfect Surface Areas
- Minimize / Items on Tables and Surfaces to Allow for Complete Disinfecting

Cafeteria

- Maintain Physical Distancing with at least 3 feet when feasible
- Maintain Physical Distancing at Tables
- Provide Option for Outdoor Eating, Weather Permitting
- Elementary children may be grouped by “Pods” with Less than 3 ft. distance, consistent with CDC guidance.

Visitors/Volunteers

- Volunteers needs to be preapproved by administration.
- Visitors and volunteers must wear masks when inside the building.
- Develop parent pick-up & drop off procedure outside buildings.

Gatherings

- Implement strategies that discourage gathering for areas such as the bus lane, restroom, recess, hallways, lunch, before and after school.

Co-Curricular and Extra-Curricular Events

- Attendance at sporting events will be open under Idaho High School Activities Association guidelines except for the following:
- No masking required for spectators at all activities and events.

Communication Strategies

- Regular Communication with Parents and Staff by School
- Education for staff and students will include:
 - Proper Hygiene Practices
 - Physical Distancing
 - Symptoms of COVID-19 and When to Stay Home Due to Illness

Confirmed Case of COVID-19 in School

- The McCall-Donnelly School District will coordinate with local public health and follow guidance for implementing a course of action.
- If it is determined that there will be school dismissals, MDSD will also cancel targeted extra-curricular group activities.
- If it is determined that there will be school dismissals, targeted facilities will be disinfected consistent with CDC and local public health guidance.

Normal Operations Guidance: Applies to all categories when students or staff are present on campus.

All plans and guidance are subject to change, based upon updated guidance from the Centers for Disease Control (CDC), Central District Health (CDH) and local healthcare providers.

This plan will be reviewed monthly at the regularly scheduled school board meeting

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 Ereksen
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.

Bianca Imel, Board Clerk



MDSD Enrollment Update as of October 7, 2021

<i>School</i>	<i>2020-21</i>	<i>21-22(as of 9/13/21)</i>	<i>2021-22 (as of 10/7/21)</i>	<i>Variance</i>
BMES	397	410	410	13
DES	158	173	178	20
PLMS	330	326	326	-4
HHS	28	27	28	0
MDHS	371	407	404	33
Total	1284	1343	1346	62

- Over 450 Districts have already joined in the lawsuit.
- Multi-District litigation in Northern District of California.
 - If you join the litigation a case will be filed in US District Court for District of Idaho
 - District v. JUUL Labs Inc., which will then be transferred to the Northern District of California and into the Multi-District Litigation.
- JUUL Labs, Inc., is a company that is a major player in the vaping products market and is alleged to target minors as customers. (Complaint pages 209- 220)
 - US House of Representatives Subcommittee on Economic and Consumer Policy has investigated JUUL’s activities regarding “deliberately targeting teens and found:
 - JUUL deployed a sophisticated program to enter schools and convey its messaging directly to teen children
 - JUUL targeted teenagers and children, as young as 8 in summer camps and public out-of-school programs and
 - JUUL recruited thousands of online “influencers” to market to teens
 - FDA Center for Tobacco Products has investigated and issued statements chiding JUUL for its role in the youth e-cigarette epidemic, indicating that at least some youth use is a direct result of JUUL product design and promotional activities, including outreach efforts to students.
- Seeking to recover – targeting associated with middle and high schools:
 - Costs incurred by Districts in the past associated with Vaping issues
 - Costs incurred in the future by Districts associated with Vaping issues
 - Types of costs:
 - Vape detectors (newer models which cost between 4k – 5k) – detect chemical changes in the air
 - It takes @ 2 per bathroom and @3 per locker rooms
 - Located in other areas of schools – classrooms and hallways
 - Potential for buses
 - Counseling time
 - Educational activities
 - Time of teachers and administrators for discipline – vape related
 - Time and cost spent training teachers to detect vaping occurring in the classroom
 - Camera surveillance near restrooms
 - Time of SRO spent addressing vaping issues
- Also seeking to change the manner in which JUUL, marketing occurs – so as not to market to minors.
 - JUUL holds approximately 60% of the vaping market.
 - 50+ Billion plus dollar company

- Sell flavored “pods” which contend attract minors
- Significant nicotine content – each vape pod is equivalent to approximately 2 packs of cigarettes with regard to nicotine content
- There are students who have trouble getting through a class period without vaping and are actually finding ways to vape in class – through their sweatshirts and with devices like tubes that can be used as hood strings that can be used to vape as well as vapes that look like memory sticks or thumb drives.
- Idaho statistics on vaping – higher than national average for minors and twice that of cigarettes for minors.
- There are 6 lead school districts – your district at this point would be a tag along. Would not be involved in the discovery activities at this time other completing the survey.
- JUUL already failed at the attempt to get the case dismissed through summary judgment.
- The Judge allowed the Districts to amend the claim to include a RICO claim – which increases the damages exposure for the Defendants and allows one to target the shareholders in addition to the company. (Treble damages and attorney fees to prevailing claimant)
 - JUUL is partial owned (@30%) by Altria Group – the parent company of Philip Morris USA
- The trial is set for March of 2022.
- JUUL has settled one case to date – in late July with the state of North Carolina for 40,000,000. In my opinion the legal work and claims in this case are stronger.
- Numerous Districts in Idaho have already taken the steps necessary to join in the litigation and a significant number are lined up for the rest of this month.
- If you join you have to pass the motion, sign the three engagement letters and your administration will have to complete the survey, which we are told takes 3 – 5 hours. There are approximately 30 questions on the survey. We already have a number of those back from Districts.
- There is no out of pocket cost to the District. All attorney fees and expenses are on a contingency fee agreement (the engagement letters signed) which means that the funds to pay for the litigation. The sooner a district joins into the litigation the lower the percentage of contingency fee. If nothing is recovered, nothing is paid. The current attorney fees under the contingency are at 25%. This will increase to 30% and 40% as time draws closer to the litigation. (i.e. after October).
- Joining this litigation can also be used as a tool by the District in communicating with your school community about vape use and the problems that students are encountering. The initial goal of vaping was to be providing a transition from cigarettes to something less harmful – but what is happening is that more children are vaping and starting with vaping, having never smoked cigarettes, with unknown health risks and significant addition to nicotine. This is also not an inexpensive habit and children have to come up with the funds to engage in this activity.

1 [Submitting Counsel on Signature Page]
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11 **UNITED STATES DISTRICT COURT**
12 **NORTHERN DISTRICT OF CALIFORNIA**
13

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

Case No. 19-md-02913-WHO

17 THIS DOCUMENT RELATES TO:
18 *ASPEN SCHOOL DISTRICT NO.1 v. JUUL*
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.⁸⁷⁴ 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.”⁸⁷⁵

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.⁸⁷⁶
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.⁸⁷⁷ 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.⁸⁷⁸ 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.⁸⁷⁹

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 _____
25 ⁸⁷⁴ *Id.*

26 ⁸⁷⁵ 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>.

27 ⁸⁷⁶ *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>.

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

⁸⁷⁸ *Id.*

⁸⁷⁹ *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.⁸⁸⁰

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.⁸⁸¹

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.”⁸⁸²

25
26 ⁸⁸⁰ 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.

27 ⁸⁸¹ 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>.

28 ⁸⁸² *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.”⁸⁸³ As one high school student explained, “it’s just a cloud.”⁸⁸⁴

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.”⁸⁸⁵ 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.”⁸⁸⁶ 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.⁸⁸⁷

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 * * *

26 ⁸⁸³ 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).

⁸⁸⁴ 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>.

⁸⁸⁵ 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/).

⁸⁸⁶ *Id.*

⁸⁸⁷ 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.⁸⁸⁸

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.⁸⁸⁹ 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.⁸⁹⁰
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
26 ⁸⁸⁸ 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>.

27 ⁸⁸⁹ 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).

28 ⁸⁹⁰ *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.⁸⁹¹

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

28 ⁸⁹¹ 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.

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

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.”⁸⁹⁴ 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.”⁸⁹⁵

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.⁸⁹⁶ Participants were “recruited from
15 grades 3 through 12.”⁸⁹⁷ 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.⁸⁹⁸

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
25 ⁸⁹² See, e.g., INREJUUL_00211242-243 at 242.

⁸⁹³ INREJUUL_00173409.

26 ⁸⁹⁴ 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>.

⁸⁹⁵ *Id.*

27 ⁸⁹⁶ 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).

28 ⁸⁹⁷ INREJUUL_0019427-251 at 428.

⁸⁹⁸ 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.”⁸⁹⁹

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[.]”⁹⁰⁰
8 “The presenter even demonstrated to the kids how to use a JUUL.”⁹⁰¹

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.”⁹⁰²

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.”⁹⁰³ 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.⁹⁰⁴

21
22 ⁸⁹⁹ 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>.

24 ⁹⁰⁰ *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>.

25 ⁹⁰¹ Subcommittee on Economic and Consumer Policy Memo (July 25, 2019).

26 ⁹⁰² *Id.*

27 ⁹⁰³ 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>.

28 ⁹⁰⁴ *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.'"⁹⁰⁹

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')." ⁹¹⁰ She later wrote that she would
11 "confirm our participation w[ith] Ashley & Kevin"⁹¹¹—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,⁹¹² 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."⁹¹³ The paper
16 concluded that "the Philip Morris's ['youth prevention'] campaign had a counterproductive
17 influence."⁹¹⁴

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."⁹¹⁵

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.⁹¹⁶ Eventually, JLI ended this
24

⁹⁰⁹ *Id.*

⁹¹⁰ INREJUUL_00197607-608 at 608.

⁹¹¹ *Id.* at 607.

⁹¹² INREJUUL_00196624-625.

⁹¹³ INREJUUL_00265202.

⁹¹⁴ 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>.

⁹¹⁵ JLI00151300.

⁹¹⁶ 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."⁹¹⁷ 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
28 ⁹¹⁷ 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.⁹¹⁸

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.”⁹¹⁹ 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.”⁹²⁰

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

22 ⁹¹⁸ 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>.

28 ⁹¹⁹ 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/.

⁹²⁰ 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-
prevention?utm_campaign=04242018_Statement_Youth%20Tobacco%20Prevention&utm_medium=email&utm_source=Eloqua.

1 exceptionally high nicotine.”⁹²¹ “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.⁹²²

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.”⁹²³ 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.”⁹²⁴

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.⁹²⁵

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 _____
23 ⁹²¹ 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>.

24 ⁹²² *Id.*
25 ⁹²³ 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).

27 ⁹²⁴ *Id.*
⁹²⁵ 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.⁹²⁶

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 12th 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

⁹²⁶ 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

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,⁹²⁷ as well as lithium-ion batteries,⁹²⁸ 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, 2019.⁹²⁹ 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 _____
20 ⁹²⁷ 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*
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)
23 [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).

24 ⁹²⁸ 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-)
25 [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
26 electronics containing lithium-ion batteries present rare, but potentially serious safety hazards."); JUUL Labs, Inc.
27 (2020), <https://support.juul.com/hc/en-us/articles/360023366194-How-do-I-dispose-of-a-JUUL-device-> (last
28 visited Mar. 13, 2020) ("Unlike other e-cigarettes, JUUL isn't disposable and should be treated as a consumer
electronic device. Follow your city's local recommendations for disposing of a lithium-polymer rechargeable
battery.").

29 ⁹²⁹ JUUL Labs, Inc. (@JUULvapor), Twitter (Jul. 16, 2018),
30 <https://twitter.com/juulvapor/status/1018976775676792834?lang=en> ("JUULpods can be thrown away in a regular
31 trash receptacle"); see also *JUULpod Basics*, JUUL Labs, Inc (Apr. 27, 2019),
32 <https://web.archive.org/web/20190427023811/https://support.juul.com/home/learn/faqs/juulpod-basics> ("How do I
33 dispose of a JUULpod?" "JUULpods are closed systems and are not intended to be refilled. They can be thrown
34 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.⁹³⁰

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

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

⁹³⁰ *Miech*, *supra* note 4.
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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.



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 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.

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. ____
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ENGAGEMENT AGREEMENT

[Name] _____ Date

[Title], _____ School District No. ____

On behalf of Anderson Julian & Hull, LLP

[Name] _____ Date
of the Firm

DRAFT



LEA ARP ESSER Plan – Use of Funds Template

Having an LEA ARP ESSER Plan is a condition of receiving ARP ESSER funds for each LEA.

Instructions: Complete this plan template by engaging in meaningful consultation with stakeholders, as identified in the assurances below, and by giving the public an opportunity to provide input in the development of this plan. Email this completed and signed plan, or a Plan developed by the LEA that includes all requirements, to Lisa at english@sde.idaho.gov by October 1, 2021.

LEA # and Name: 421 McCall Donnelly
Website link to the LEA's ARP ESSER Plan – Use of Funds: MDSD.org

Section 1: Using ARP ESSER funds for the continuous and safe operation of in-person learning

- 1. Describe the LEA's process, including timeline, for engaging meaningful consultation with stakeholders. Identify the stakeholder groups involved. Describe how the public was given an opportunity to provide input in the development of this plan.*

Fall of 2021, administration and district leadership began with gathering requests from the building level staff. COVID response committee (staff, and parents) reviewed guidance and provided input. District RtI committee reviewed guidance and provided input as well. All three committees will continue through the school year as needed.
- 2. Describe how funds will be used to implement prevention and mitigation strategies that are consistent with the most recent Centers for Disease Control and Prevention (CDC) guidelines¹ for reopening and operating schools for in-person learning.*

Funds are used to ensure all who enter school district buildings have access to masks, and hand sanitizing stations. HVAC systems have been updated to ensure air quality and flow is following best practice. Sanitization and cleaning supplies are stocked and used to create a more hygienic school district.
- 3. Describe how the LEA will use no less than, 20% of allotted ARP funds to address the academic impact of lost instructional time through the implementation of evidence-based interventions, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year. Specifically, address how the LEA will utilize funds to identify, reengage, and support students most likely to have experienced the impact of lost instructional time on student learning, such as:*

 - a. Students who have missed the most in-person instruction during the 2019-2020 and 2020-2021 school years;*
 - b. Students who did not consistently participate in remote instruction when offered during school building closures; and*
 - c. Students most at-risk of dropping out of school.*
 - d. Subgroups of students disproportionately impacted by COVID-19, including students from low-income families, students of color, English learners, children with disabilities,*

¹ The most recent guidelines can be found here: <https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/index.html>

students experiencing homelessness, children in foster care, migratory students, Hispanic students, and Native American students.

A comprehensive list has been created that includes the addition of interventionists, counseling staff, curriculum, technology, medical support, paraprofessional support and after school tutoring to ensure students are not only identified but services are provided to intervene with those most in need.

4. *Describe how the LEA will spend its remaining ARP ESSER funds consistent with section 2001(e)(2) of the ARP Act (See Appendix A). In your description, please identify how funds will be allocated to schools and for districtwide activities based on student need to equitably and inclusively support student success.*

MDSO has broken down the funds into the following categories. These percentiles are fluid as many of the items fall into more than one category: 5% to Social Emotional learning, 50% to Learning loss, 12% Sanitization and physical plant upgrades/maintenance, 15% to technology, 18% to other activities for maintaining continuity of services.

5. *Describe how the LEA will ensure that the interventions it implements, including but not limited to the interventions implemented to address the academic impact of lost instructional time, will respond to the academic, social, emotional, and mental health needs of all students, and particularly those students disproportionately impacted by the COVID-19 pandemic, including students from low-income families, students of color, English learners, children with disabilities, students experiencing homelessness, children in foster care, migratory students, Hispanic students, and Native American students.*

MDSO will continue to monitor and respond to the needs of students through the established RtI teams within the district. Use of data to include academic, behavioral, and attendance will be reviewed to ensure all students are being identified correctly based on above mentioned criteria.

6. *Describe how the LEA will consistently monitor student progress and effectiveness of the strategies/interventions implemented to address gaps in student learning and well-being.*

MDSO will continue to monitor student learning through classroom assessments, local assessment and state/national assessments all tied to academic standards. Review and oversight will start at the building level RtI and end with the administrative teams.

Section 2: Assurances

Assurance	LEA Response	
1. The LEA assures that, to the best of the LEA's knowledge and belief, all information in this plan is true and correct.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
2. The LEA engaged in meaningful consultation with stakeholders and gave the public an opportunity to provide input in the development of this plan. Specifically, the LEA engaged in meaningful consultation with students; families; school and district administrators (including special education	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

administrators); and teachers, principals, school leaders, other educators, school staff, and their unions. Keep documentation of stakeholder communications and meetings on file at the LEA.		
3. The LEA engaged in meaningful consultation with each of the following, to the extent present in or served by the LEA: Tribes; civil rights organizations (including disability rights organizations); and stakeholders representing the interests of children with disabilities, English learners, children experiencing homelessness, children in foster care, migratory students, children who are incarcerated, and other underserved students. Keep documentation of stakeholder communications and meetings on file at the LEA.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
4. The plan is in an understandable and uniform format; to the extent practicable, written in a language that parents can understand or, if not practicable, orally translated; and, upon request by a parent who is an individual with a disability, will be provided in an alternative format accessible to that parent.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
5. The plan is publicly available on the LEA website.	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

Signatures

Superintendent/Charter Administrator Printed Name: Eric Pingrey	
Superintendent/Charter Administrator Signature:	Date:
Local Board of Trustees, President's Printed Name: Laurie Erekson	
Local Board of Trustees, President's Signature:	Date:

Email this completed and signed plan to Lisa English at lenglish@sde.idaho.gov no later than October 1, 2021.

CONTINUOUS IMPROVEMENT PLAN (2021-2022)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

LEA # 421	LEA Name: McCall-Donnelly
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METRICS

LINK to LEA / District Report Card with Demographics and Previous Data (required):	https://idahoschools.org/districts/421
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Section I: Student Achievement & Growth Metrics - Current & Previous Year Performance Targets (blue shaded metrics are required)

Goal	Performance Metric	2020-21 Performance Targets (Previously chosen by LEA)	2021-22 Performance Targets (LEA Chosen)
All students will be college and career ready	4-year cohort graduation rate	2020 cohort	2021 cohort
		95.0%	90.0%
	5-year cohort graduation rate (optional metric)	2019 cohort	2020 cohort
		Not required	
All students will be prepared to transition from middle school / junior high to high school	% students who meet the college ready benchmark on the college entrance exam (optional metric)	50.0%	75.0%
	% students who score proficient on the grade 8 Math ISAT	56.0%	55.0%
	% students who make adequate growth on the grade 8 Math ISAT	NA	80.0%
	% students who score proficient on the grade 8 ELA ISAT	71.0%	70.0%
All students will be prepared to transition from grade 6 to grade 7	% students who make adequate growth on the grade 8 ELA ISAT	NA	80.0%
	% students who score proficient on the grade 6 Math ISAT	60.0%	60.0%
	% students who make adequate growth on the grade 6 Math ISAT	NA	80.0%
	% students who score proficient on the grade 6 ELA ISAT	73.0%	70.0%
	% students who make adequate growth on the grade 6 ELA ISAT	NA	80.0%

CONTINUOUS IMPROVEMENT PLAN (2021-2022)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Section II: Literacy Proficiency & Growth Metrics - Current & Previous Year Targets (Section II data is required)

Goal	Performance Metric	2020-21 Performance Targets (Previously chosen by LEA)	2021-22 Performance Targets (LEA Chosen)
All students will demonstrate the reading readiness needed to transition to the next grade	% students who score proficient on the Kindergarten Spring IRI	70.0%	70.0%
	% students who score proficient on the Grade 1 Spring IRI	70.0%	70.0%
	% students who score proficient on the Grade 2 Spring IRI	70.0%	70.0%
	% students who score proficient on the Grade 3 Spring IRI	70.0%	70.0%
	% students who score proficient on the Grade 4 ELA ISAT	NA	70.0%
	% students who make adequate growth on the Grade 4 ELA ISAT	NA	80.0%

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CONTINUOUS IMPROVEMENT PLAN (2021-2022)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Section III: How LEA Measures Progress Towards Literacy Goals and Targets (required)

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

Section III.A: Measuring Literacy Progress - LEA Chosen Performance Metrics (at least 1)			
Performance Metric	2020-21 Performance Targets (previously chosen by LEA)	SY 2020-21 Results (if available)	2021-22 Performance Targets (LEA Chosen)
% of 3rd grade students who meet his/her MAP growth target	50.0%	72.00%	72.0%
			130
Section III.B: Narrative on Measuring Literacy Progress			
Instructions: If you are choosing to use section III.B to address the Section III requirement, please use the box below to provide a brief narrative describing how your LEA is measuring your progress towards your LEA's literacy goals and targets. Please note that your description must include measurements that are distinctly <i>different</i> than those required in Sections I and II, above.			

CONTINUOUS IMPROVEMENT PLAN (2021-2022)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

Goal	Performance Metric	2020-21 Performance Targets (previously chosen by LEA)		SY 2020-21 Results		2021-22 Performance Targets (LEA Chosen)
All students will be college and career ready	# of HS students who graduate with an associate's degree or a CTE certificate	0		7		0
	% of students whose learning plans are reviewed annually by grade level	8th grade	100.0%	8th grade	100.0%	100.0%
		9th grade	100.0%	9th grade	100.0%	100.0%
		10th grade	100.0%	10th grade	100.0%	100.0%
		11th grade	100.0%	11th grade	100.0%	100.0%
		12th grade	100.0%	12th grade	100.0%	100.0%
	# students who Go On to a form of postsecondary education within 1 year of HS graduation	# Enrolled	# 2020 cohort	# Enrolled	# 2020 cohort	Not Required
		NA	NA	32	90	
	% students who Go On to a form of postsecondary education within 1 year of HS graduation	40.0%		35.6%		50.0%
	# students who Go On to a form of postsecondary education within 2 years of HS graduation	# Enrolled	# 2019 cohort	# Enrolled	# 2019 cohort	Not Required
			38	72		
% students who Go On to a form of postsecondary education within 2 years of HS graduation	45.0%		52.8%		60.0%	

CONTINUOUS IMPROVEMENT PLAN (2021-2022)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

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

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

Section V.A: College and Career Advising - LEA Chosen Performance Metrics (at least 1)			
Performance Metric	2020-21 Performance Targets (previously chosen by LEA)	SY 2020-21 Results (if available)	2021-22 Performance Targets (LEA Chosen)
The percentage of 11th & 12th grade students who completed a college-level course (AP, Dual Credit, articulated credit course) or industry certification will be at least 80%	100.0%	98.0%	80.0%
The percentage of 11th & 12th grade students in a Professional Technical course who meet or exceed the proficiency standard established by the state of Idaho on the CTECS-Workplace Readiness test.	98.0%	98.0%	95.0%

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

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

CONTINUOUS IMPROVEMENT PLAN (2021-2022)

METRICS AND DEMOGRAPHICS - TEMPLATE PART 2

Section VI: Report of Progress Narrative (required)

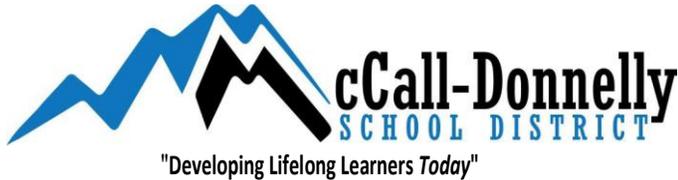
Instructions: In the provided box, please address the progress your LEA made towards your 2020-2021 Performance Targets (as chosen for your 2020-2021 plan(s) and included in the sections above). We recommend your reflection include a) your successes in meeting performance targets; b) your areas of challenge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

Based on the sections above, there were no significant variations in the data being reported. Last year saw in-person instruction reduced by 50% due to the COVID pandemic. MDSB will focus on identifying learning loss and addressing individual students needs through RTI and focused interventions. Additional counseling staff was added at McCall Donnelly high school to address individual student needs as well as the go on rate, HS intervention staff have been brought on board to address those in most need. 6-8 math scores will continue to be an area the district addresses. An additional certified math instructor has been brought on board for Payette Lakes middle school, as well as after school tutoring 2 days a week with a certified math instructor.

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Section VII: Notes (Optional space for contextual information about data and/or target-setting process for Sections I - V)

NOTES:



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

October 11, 2021

To: McCall-Donnelly School District Board of Trustees
 From: Eric Pingrey, Superintendent
 Subject: PROPOSED REVISED GUEST TEACHER/SUBSTITUTE SALARY SCHEDULE
 21-22 SCHOOL YEAR ONLY

**“Hard-To-Fill Substitute and Staff Recruitment Grants”
 Office of the Governor**

“This money is available for district and charter school efforts on recruitment and retention efforts of staff critical to the ongoing operations of in-person instruction in our public school districts and charters schools. Specifically, this \$10 million may be used for hard-to-fill substitute positions to increase the rate of pay for substitute teachers, AND provide supplementary pay for hard-to-fill school support staff, which includes bus drivers, custodians, safety staff, office staff, school nutrition staff, and paraprofessionals.”

This applies to any eligible expenses from the beginning of 2021-2022 school year to December 15, 2021. These CARES Act COVID Relief Funds (CRF) must be necessary expenditures incurred due to COVID.

McCall-Donnelly School District’s Grant Allocation: \$21,822.00

Position:	Rate:
Classified, 7 Hours	\$105 (1/2 day \$52.50)
Certified, 8 Hours	\$125 (1/2 day \$62.50)
Certified Long-Term Must be selected by building principal. Certificated guest teachers will be given preference.	Days 6 – 20 of assignment: 1/186 of certificated base salary. Day(s) 21+ 1/186 of individual’s placement on certificated salary schedule, if certified.

All Guest Teachers / Substitutes hired after August 14, 2017 must complete district provided training prior to work.

Barbara R Morgan Elementary School Donnelly Elementary School Payette Lakes Middle School

Heartland High School McCall-Donnelly High School

Sub History - Budget to Actuals by School

BMES				
Year	Budget	Actual	Total Subs	
20-21	35,000	21,585	321	
19-20	25,000	33,423	341	
19-18	35,000	24,748	347	
Total		79,756	1,009	
<i>Yearly Average</i>		26,585	336	
				Addtl
				New Rate
21-22	35,000	-	336	42,000 7,000

DES				
Year	Budget	Actual	Total Subs	
20-21	20,000	10,160	181	
19-20	20,000	21,491	137	
19-18	20,000	12,479	188	
Total		44,130	506	
<i>Yearly Average</i>		14,710	169	
				Addtl
				New Rate
21-22	20,000	-	169	21,125 1,125

PLMS				
Year	Budget	Actual	Total Subs	
20-21	26,000	13,060	205	
19-20	26,000	16,795	221	
19-18	20,000	30,836	312	
Total		60,691	738	
<i>Yearly Average</i>		20,230	246	
				Addtl
				New Rate
21-22	26,000	-	246	30,750 4,750

MDHS				
Year	Budget	Actual	Total Subs	
20-21	26,000	12,653	196	
19-20	26,000	11,622	182	
19-18	20,000	14,198	289	
Total		38,473	667	
<i>Yearly Average</i>		12,824	222	
				Addtl
				New Rate
21-22	26,000	-	222	27,750 1,750

HHS				
Year	Budget	Actual	Total Subs	
20-21	2,000	270	6	
19-20	1,200	950	19	
19-18	2,000	2,827	37	
Total		4,047	62	
<i>Yearly Average</i>		1,349	21	
				Addtl
				New Rate
21-22	2,000	-	21	2,625 625

TOTAL ANNUAL INCREASE IN FUNDING

15,250
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Leadership Premium – Associated Definitions

DISTRICT:

Caseload Demand: A general educator with a class size exceeding recommendations in district policy 3141, as follows: Kindergarten through 6th Grade 23:1; 7-12 160:1; Alternative School 12:1.

Community Outreach: Involves 15 hours + of work involving community outreach, grant work or participation on community boards or councils that integrate with the school or district.

District Committee Chair: Serves as chairperson on district level committee and reports to the superintendent. Includes: RTI, Professional Development, Technology, Green, Wellness, Calendar, Policy, Pandemic Task Force, Special Ed. Community, Creative Arts Committee, & Staff Wellness. *The maximum points earned in this area is 2, regardless of the number of committees an individual supports as chairperson.

District Committee Participant: Serves as participant on district level committee. Includes: RTI, Professional Development, Technology, Green, Wellness, Calendar, Policy, Creative Arts Committee, Curriculum Adoption, District Facilities Team, Special Education PLC (Professional Learning Community) Committee, Staff Wellness, Pandemic Task Force, and District Strategic Planning Team.

**Staff may serve on more than one committee, however the maximum number of points an individual may earn for committee participation is one.*

Hard to Fill: Assignment includes teaching in a hard to fill position for greater than 33% of the teacher's contract. Hard to fill positions are defined as: High School Math, Special Education, ENL, and Speech-Language Pathologist.

Teaching in Masters: Holds an advanced degree (Masters+) and teaches students within the scope of the degree may be recorded by May 1, 2022.

Medicaid Billing: Staff member completes Medicaid paperwork for billing related services.

NBCT: Staff has current National Board Certification.

“Developing Lifelong Learners Today”

McCall-Donnelly Joint School District No. 421



120 Idaho Street • McCall, Idaho 83638 • (208) 634-2161 • FAX (208) 634-4075 • www.mdsd.org

McCall Donnelly High School:

- Department Chair - This role involves collaboratively leading a team, with regular team meetings as well as department chair/leadership meetings with administration. (1 point)
- High School Dual Credit / Advanced Placement: Teacher teaches dual credit / advanced placement course.
- Teaching in Two or More Endorsements (Secondary 6 – 12 Only)
- Attendance Appeals Committee
- PLC Chair / Core Teacher Participant: Coordinate a professional learning community (PLC) equivalent to 1 CEU (15+ hours) / participate in Core Teacher Network cohort. (PST Chair at MDHS; RTI Chair)

Donnelly Elementary School:

- Building Leadership: Activities include organizing dragon parties, math nights, reading nights, Run Dragon Run, PACE, chess night, talent show, slide show, field day, and winter parade.

Barbara Morgan Elementary:

- Building Leadership Activities: Leading Professional Development, MOSS Collaboration, evening school wide events, Math Leadership Network Meetings, and Building Committees (all must occur after contract time): (1 point = 5-10 meetings after contract; 2 points = 11-15 meetings after contract; 3 points = 16+ meetings after contract.)

Payette Lakes Middle School:

- Leadership Team: This team meets regularly(Jake edit!)
- Teaching in Two or More Endorsements (Secondary 6 – 12 Only)
- Middle School Dual Credit: Teacher teaches a High School credit course.

Heartland High School:

- Leadership Team: meets weekly for PLC, data review, student problem solving team, new student interviews
- Teaching in Two or More Endorsements (Secondary 6 – 12 Only)

“Developing Lifelong Learners Today”



Leadership Premium – Process and Timeline

Teachers will complete application for leadership premium and submit to their building principal no later than the 2nd Friday in May.

Building principals will complete the building level leadership premium grid and submit to the district office no later than last Friday in May based upon feedback from teachers collected through the application process.

District shares out spreadsheet when it is finalized.

Disbursement will be made in the regular June payroll cycle.

Only certified staff who generate a premium will be eligible to participate.

“Developing Lifelong Learners Today”

2022 Proposed ISBA Resolutions

Resolutions representing the aims and purposes of the Idaho School Boards Association (ISBA) legislative and otherwise, shall be considered one of the most important functions of the Annual Convention. Resolutions adopted at the Annual Convention automatically remain valid policy of the ISBA for a period of two years unless otherwise acted upon.
(ISBA Bylaws, Article X)

No.*	Resolution	Submitted by *Resolutions will list all districts or schools that have sponsored the resolution.
1	Career Ladder Placement for Out of State Teachers and Administrators	Kimberly School District Filer School District
2	Hiring Flexibility on Licensed Counselors	Bonneville School District
3	**School Age Accountability Requirements	Caldwell School District
4	Authority of School Board Members	Caldwell School District
5	Support for Idaho's Content Standards	Boise School District
6	**K-12 Funding Formula Principles	Boise School District
7	Career Ladder Records Storage	Boise School District
8	**Discussion of Sale of Public Property in Executive Session	Moscow School District
9	Consistent Priorities for ISBA Advocacy	ISBA Executive Board

*Resolutions were numbered pursuant to the order in which they were received.

**Indicates the resolution was previously an approved ISBA Resolution that expired.

***Strikethrough indicates the resolution was pulled.

The ISBA Executive Board adopted the following as guiding principles for ISBA's advocacy work in 2022:

1. ISBA supports legislation that provides for local governance and decision making.
2. ISBA is committed to supporting legislation that creates safe and inclusive environments for all students and staff, without regard to race, ethnicity, socioeconomic status, gender, ability, sexual orientation, national origin, immigration status, or native tongue.
3. ISBA believes the state should provide school districts and charter schools with full funding of current and future funding formulas.
4. ISBA opposes any legislation that violates federal laws or the state constitution.
5. ISBA opposes unfunded mandates and will continue to advocate for funding for currently existing mandates.
6. ISBA supports legislation that allows school districts and charter schools to provide competitive compensation for all school employees in order to attract and retain quality staff.
7. ISBA supports legislation, policies, and initiatives that prepare young children for success in the K-12 education system and in life.

2022 PROPOSED ISBA RESOLUTION NO. 1

CAREER LADDER PLACEMENT FOR OUT OF STATE TEACHERS AND ADMINISTRATORS

WHEREAS, the recruitment of highly effective experienced teachers is essential to the academic achievement of students in the Idaho public school system; and

WHEREAS, the State of Idaho is experiencing a shortage of teachers in the various grade levels and subject areas; and

WHEREAS, out of state teachers are only placed on either the R1, P1, or AP1 allocation cell dependent upon experience; and

WHEREAS, current Idaho administrators wishing to return to the classroom will not be placed above the P1 cell; and

WHEREAS, many Idaho school districts and charter schools are absorbing the additional cost of paying out of state teachers above the state allocation;

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work with the Idaho Legislature to amend Idaho Code to create a mechanism to attract administrators and out-of-state teachers to teach in Idaho public schools. This could include and is not limited to utilizing the method used for CTE teachers and/or allowing a “grace period” for such applicants to meet the performance criteria and be placed accordingly on the career ladder.

STATEMENT OF PURPOSE

This change in Idaho Code and/or administrative rule would allow Idaho school districts and charter schools to attract experienced out of state teachers and current Idaho administrators without having to absorb the additional cost and free up monies at the district/charter level.

Submitted by Kimberly School District No. 414

Submitted by Filer School District No. 413

Submitted by Wendell School District No. 232

Submitted by Castleford School District No. 417

Submitted by Blaine County School District No. 61

Submitted by Plummer-Worley School District No. 44

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Starr Olsen of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

LICENSED COUNSELORS

WHEREAS, more than ever, Idaho students need social and emotional support from trained and licensed mental health professionals; and

WHEREAS, Idaho Code §33-1212 states that “counseling offered at Idaho public schools should be flexible and responsive”; and

WHEREAS, Idaho Code §33-1212 includes licensed social workers within the definition of a school counselor, but omits licensed professional counselors and licensed clinical professional counselors.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work with the Idaho legislature to amend Idaho Code §33-1212 to also allow licensed professional counselors or licensed clinical professional counselors as provided by chapter 32, title 54, Idaho Code, to be included within the scope of the legal definition of school counselors, provided they meet the requirements of the State Board of Education.

STATEMENT OF PURPOSE

This resolution directs the Idaho School Boards Association (ISBA) to work with the legislature to amend existing statute to allow school districts more flexibility in addressing the mental, social, and emotional needs of students by allowing districts to hire LPCs (Licensed Professional Counselors) and LCPCs (Licensed Clinical Professional Counselors) as school counselors. This amendment will align the requirements for these professionals more closely with the requirements for licensed social workers, whom school districts are currently permitted to hire as school counselors.

Submitted by Bonneville Joint School District No. 93

ISBA EXECUTIVE BOARD RECOMMENDATION: DO PASS

Margy Hall of the ISBA Executive Board will address the Executive Board’s recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 3

ALIGNING IDAHO'S SCHOOL AGE AND PUBLIC SCHOOL ACCOUNTABILITY REQUIREMENTS

WHEREAS, Idaho's high school graduation requirements include student participation in a college entrance exam and the state provides entrance exams free of charge in the spring of the student's 11th grade or junior year, when most students are older than 16 years; and

WHEREAS, Idaho's high school graduation requirements include students earning math credits during the 12th grade or senior year, when most students are 17 years or older; and

WHEREAS, Idaho's formula for determining graduation rates for high school accountability is based on four-year cohorts, including two years when most public school students are older than 16; and

WHEREAS, Idaho high schools are accountable for reaching at least a 90 percent graduation goal; and

WHEREAS, Idaho's high schools are accountable for college and career readiness as measured by student participation in advanced opportunities courses; including Advanced Placement, Dual Credit, international baccalaureate, and career technical courses completed by the 12th grade or senior year; when most students are 17 years or older; and

WHEREAS, Idaho's high schools are accountable for college and career readiness as measured by student acquiring industry recognized professional or technical certifications which are completed in the 12th grade or senior year, when most students are 17 years or older; and

WHEREAS, Idaho has not amended its school age requirements to align with its expectations of student achievement in public education;

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association shall draft legislation to align Idaho Code Section 33-202, Idaho Code, with the state's accountability requirements for public schools by changing the required school age from 16 to 18, unless the pupil has graduated early or has received their GED.

STATEMENT OF PURPOSE

Idaho's accountability measures for high schools rely upon students completing academic requirements, participating in college level work, and mastering industry level skills during a four-year window. Two of those four years occur in the final two years of

high school, when most students are older than 16. Section 33-202, Idaho Code, should be amended to support state accountability expectations for schools by changing the required school age from 16 to 18, unless the pupil has graduated early or has received their GED.

Supporting Data and Information:

<http://www.sde.idaho.gov/assessment/accountability/files/accountability-results/2018/Graduation-Rate.pdf>

<http://www.sde.idaho.gov/assessment/accountability/files/accountability-results/2018/Graduation-Rate.pdf>

Submitted by Caldwell School District No. 132

ISBA EXECUTIVE BOARD RECOMMENDATION: DO PASS

Karen Pyron of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 5

SUPPORT FOR IDAHO'S CONTENT STANDARDS

WHEREAS, Idaho's current content standards are reviewed on a rotating 6-year cycle (5-year for Career Technical Education standards); and

WHEREAS, Idaho's current content standards were developed and revised through a standards review process which includes a robust series of stakeholder meetings where a committee reviewed the current standards and considered possible changes that are warranted; and

WHEREAS, standards review committees consist of K-12 educators, representatives from higher education, Idaho's citizens, and parents from different regions of the state; and

WHEREAS, Idaho's current content standards represent robust performance standards coupled with supporting content written in an unbiased way that encourages problem-solving and critical thinking; and

WHEREAS, Idaho's current content standards contain a planned scope and sequence of practices and content from kindergarten to high school, ensuring that students will interact with a broad variety of concepts throughout their education; and

WHEREAS, Idaho's content standards are approved by the Idaho State Board of Education and undergo a 21 day open public comment period before that approval where anyone can weigh in on the proposed revisions; and

WHEREAS, districts and schools across Idaho have invested significant resources of time and money into the professional development and curricular materials aligned to these standards.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work to ensure that the integrity of the Idaho Content Standards and their Supporting Content sections, which are incorporated by reference into IDAPA 08.02.03.004.01 and approved by the Legislature, are maintained and reauthorized by the Idaho Legislature.

STATEMENT OF PURPOSE

Idaho's current content standards represent the work of a broad group of stakeholders

and have garnered widespread support from citizens across Idaho. Districts and schools have invested significant resources of time and money into the professional development and curricular materials aligned to these standards. In recent years, Idaho's content standards have come under scrutiny based on unfounded accusations that have not been tied to specific standards. These accusations have led the Idaho Legislature to attempt to revise content standards without the input of educational stakeholders. Attempts to revise content standards without stakeholder involvement represent a significant step backward in our efforts to prepare students with the 21st-century learning skills that will be necessary to fulfill the labor needs of our state's ever-growing job market. Repeal and/or delay in the adoption of Idaho's content standards would result in a significant financial impact on Districts and Charter Schools as they have to adopt a new curriculum and retrain teachers on the standards and curriculum tied to those standards.

Submitted by Boise School District No. 1

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Michelle Lippert of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 6

K-12 FUNDING FORMULA PRINCIPLES

WHEREAS, the Constitution of the State of Idaho states: “it shall be the duty of the Legislature of Idaho, to establish and maintain a general, uniform and thorough system of public, free common schools;” and

WHEREAS, 93 of the 115 school districts in Idaho have supplemental levies to maintain operations; and

WHEREAS, many school districts are not able to pass supplemental levies or to pass supplemental levies that are adequate to meet their needs; and

WHEREAS the Idaho Legislature does not provide funds for the construction and maintenance of facilities; and

WHEREAS, these practices have resulted in a public school system that is neither uniform nor thorough; and

WHEREAS, the funding formula will be used to drive and distribute over half a billion dollars in state funds to Local Education Agencies (LEAs).

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association shall work with the Idaho Legislature to adopt a funding formula that is based upon the following principles:

- Predictability: It should have the ability to accurately predict and budgets in coming years;
- Adequacy: It should provide sufficient funding for districts and charter schools to provide essentials to students;
- Transparency: The process should be clear,
- Stability: There should be no sharp drops in funding from year to year,
- Equitability: It should differentiate between LEAs in a way that recognizes their unique needs,
- Honors the experience of staff,
- Honors the education of staff,
- Holds harmless: No LEA should lose funding, i.e., the cost per pupil is not lower than the current funding model; and the new model should take into account growing enrollment.

STATEMENT OF PURPOSE

For three years, a K-12 public school funding formula legislative interim committee worked to develop a proposal for a new K-12 funding formula. While the proposed model was not approved, the 2019 Legislature did approve HB 293, which established definitions to be used in a Student-Based Funding Formula (SBFF) model that was to be considered by the 2020 Legislature. During the 2021 Legislative Session, the SBFF model was not addressed, leaving the issue unresolved for Idaho's students, educators, and taxpayers. We believe that having a standard of fundamental guiding principles provides a measure against which ideas can be weighed and evaluated. These guiding principles represent a philosophical direction for funding public schools and reflect some of the concerns identified with the proposed model that was released in 2019.

Submitted by Boise School District No. 1

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Ken Hart of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 PROPOSED ISBA RESOLUTION NO. 7

STORAGE OF TRANSCRIPTS FOR CAREER LADDER EDUCATION ALLOCATION AND ADMINISTRATIVE EDUCATION FACTOR

WHEREAS, Idaho Code §§ 33-1004B(8) and 33-1004A(3) requires transcribed credits and degrees or transcripts, respectively to be on file with the teacher certification department for the Career Ladder Education Allocation and Administrative Education Factor; and

WHEREAS, that requirement has been in statute for many years, and the language found in the Career Ladder legislation and statutes is similar to that pre-existing language; and

WHEREAS, the State Department of Education already collects certified staff transcripts as part of an educator's application for initial certification and the five-year certificate renewal cycle; and

WHEREAS, school districts currently keep all certified transcripts in each employee's personnel file and submit the data described in these statutes through annual ISEE uploads; and

WHEREAS, annual independent financial audits include a process of verification of the education allocation, ensuring that the credits we have reported to the State Department of Education are true and accurate; and

WHEREAS, the State Department of Education asked Districts and Charters to submit copies of teachers transcripts, highlighting and verifying courses and degrees earned to determine an individual's education allocation as part of the Career Ladder Education Allocation and Administrative Education Factor rather than utilizing the data submitted through ISEE; and

WHEREAS, the requested process of printing transcripts for all of our certificated staff, and highlighting applicable courses, credits, and degrees would have presented a significant burden on Districts in both staff time and financial resources; and

WHEREAS, the State Department of Education has agreed to put a stay on this request for the Fiscal Year 2022 and will continue to accept the data that is submitted through ISEE and verified by auditors while they work with the Legislature to explore solutions.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association shall work with the Idaho Legislature to amend Idaho Code §§ 33-1004B(8) and 33-1004A(3) allowing the transcripts needed to verify Career Ladder Education Allocation and Administrative Education Factor to be kept on file with local school districts or charter schools, the data necessary to verify degrees and credits will be submitted through ISEE and verified through the annual financial audits, rather than being kept on file with the teacher certification department of the Idaho State Department of Education.

STATEMENT OF PURPOSE

The requirement that transcripts be on file in the teacher certification department of the Idaho State Department of Education has been a requirement for many years and was incorporated into the Career ladder legislation as a way to confirm the Career Ladder Education Allocation. Since the adoption of Idaho's ISEE data collection system, this information has been uploaded to the State Department of Education or State Board of Education by Districts for funding purposes before the Career Ladder and since the Career Ladder was adopted. Annual financial audits include a process to verify credits and degrees for the education allocation, ensuring that the credits we have reported to the State Department of Education are true and accurate. The request by the Idaho State Department of Education for all school districts and charter schools to submit the transcripts of certified employees, and highlighting applicable courses, credits, and degrees earned, to validate and confirm their educational credits and degrees for Career Ladder Education Allocation and Administrative Education Factor would present a significant burden on school districts and charter schools in both staff time and financial resources. By amending §§ 33-1004B(8) and 33-1004A(3) to allow the transcripts needed to verify Career Ladder Education Allocation and Administrative Education Factor to be kept on file with local school districts, submitted through ISEE, and verified through the annual financial audits, we will continue a practice that has been working for several years, ensure the accuracy of the data, and avoid unnecessary reporting burdens for districts and charter schools.

Submitted by Boise School District No. 1

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Alan Erickson of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

2022 ISBA PROPOSED RESOLUTION NO.8

DISCUSSION OF SALE OF PUBLIC PROPERTY WITHIN EXECUTIVE SESSION

WHEREAS, Section 74-206 (c), Idaho Code, allows a governing body of a public agency to go into Executive Session to consider acquiring “an interest in real property which is not owned by a public agency”; and

WHEREAS, Idaho Code does not allow executive session discussions regarding the sale of real property either to a public agency, commercial entity, or private individual; and

WHEREAS, upon receipt of an offer to a public agency for the purchase of real property, a governing body needs to discuss acceptable counteroffers and other applicable conditions regarding such sale.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association work with the Idaho Legislature to amend Idaho Code to include language to allow deliberations within executive session on the sale of real property which is owned by a public agency for the sole purpose of discussing possible minimal acceptable bid amounts for the sale of real property.

STATEMENT OF PURPOSE

A school district or charter school must be able to discuss within executive session, prior to receiving bid offers, the possible amount acceptable as a reasonable offer. If an interested party makes an offer on real property, a public agency needs to have had the opportunity to privately discuss what a reasonable offer would be without public knowledge of their final acceptable price. If these deliberations take place in open meetings, the interested party will have a large advantage over the school district or charter school by knowing what the minimal acceptable price is and make the an offer matching that amount. This is detrimental to the interest of the school district patrons if they do not receive the most competitive bid possible. This also is a major impact on rural school systems where there is typically only one interested buyer.

Submitted by Moscow School District No. 281

Submitted by the Board of Directors of the Moscow Charter School

RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS

Brian Pyper of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.

ISBA PROPOSED RESOLUTION NO. 09

STREAMLINING CONSISTENT ISBA LEGISLATIVE PRIORITIES

WHEREAS, the members of the Idaho School Boards Association play an important and active role in determining the legislative priorities of the Idaho School Boards Association; and

WHEREAS, the members of the Idaho School Boards Association bring legislative priorities annually through submission of ISBA Resolutions which expire – unless acted upon – every two years; and

WHEREAS, instead of asking ISBA members to renew expiring resolutions that have already passed the membership, the ISBA Executive Board has compiled a list of priorities which reflect the will of the Members; and

WHEREAS, nothing in this resolution prevents any member from bringing forward new resolutions or editing prior resolutions;

WHEREAS, this resolution may be reviewed and amended every other year but continues to streamline long standing priorities of ISBA Members; and

WHEREAS, ISBA members have consistently passed ISBA Resolutions that:

1. Retains the ability for local school board members to have proper governing authority of their schools – especially in the area of school safety and security and advocating for more flexibility on K-12 budgets.
2. Calling upon the State of Idaho to consider more productive options for funding school facilities – including, but not limited to – amending the 2/3 Supermajority Requirement for facility bonds or creating alternative funding streams for school facilities.
3. Opposing Idaho's public, taxpayer funds from being allocated – in any manner – away from Idaho's public schools and into private and parochial schools who maintain no accountability to the taxpayers or to the State of Idaho.
4. Opposing legislation that creates more undue burden on public schools – including unfunded mandates or removing necessary tools for school funding.

NOW, THEREFORE BE IT RESOLVED that the Idaho School Boards Association continues these legislative priorities if they may again be legislatively reviewed in advance of the 2023 Legislative session.

STATEMENT OF PURPOSE

ISBA members have consistently brought ISBA Resolutions on these matters. Some of these priorities may never be fully accomplished (such as, opposing school vouchers), and others may take more time to accomplish. Instead of asking each resolution to be renewed, this streamlines the process and provides an avenue for other consistent priorities to be included in one Resolution.

Submitted by the ISBA Executive Board

ISBA EXECUTIVE BOARD RECOMMENDATION: DO PASS

Jason Sevy of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.