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

LOCATION: **Douglas A. MacNichol Building, 120 Idaho Street, McCall, ID 83638**
DATE: **May 10, 2021**
TIME: **6:00 PM**

1. **Call to Order**
2. **Pledge of Allegiance**
3. **Announcement of Changes/ additions to the agenda**
4. **Awards and Recognition**
   a. 2020 District Juried Art Show Winners (Academic Achievement 2b) 2
5. **Consent Agenda**
   a. Minutes of the April 12, 2021 18
   b. Monthly Financials (Continuous Improvement 3a)
      1. District Financials 22
      2. ASB Financials 36
   c. New Hires 54
   d. Retirements and/or Resignations 55
6. **Audience and Communication**
7. **Reports**
   a. COVID-19 Local Conditions Update (Continuous Improvement School Climate 1k)
   b. Budget Report (Continuous Improvement 3a and 3b)
   c. Payette Lakes Middle School Course Reorganization (Academic Achievement 1a and 2b) 56
   d. Student Occupied Maintenance FY 22 (Continuous Improvement 4a and 4b) 65
   e. Central Services Solution (Continuous Improvement 4b) 68
8. **Action Items**
   a. Bond Sale Resolution (Continuous Improvement 4a and 4b) 73
   b. MDSD Policy 7700 Bond Account (Continuous Improvement 2a) 302
   c. Architectural Services Selection (Continuous improvement 7a) 305
   d. 2021-2022 Handbooks (Communication 1a) 306
   e. Food Service Policy (Continuous Improvement 2a) 462
   f. 2021-2023 IHSAA Cooperative Agreement (School Climate 3a) 477
9. **Board Trustees/Superintendent Comments**
10. **Executive Session**-(Action Item) **IC 74-206(1)(b)** To consider the evaluation, dismissal or disciplining of, or to hear complaints or charges brought against, a public officer, employee, staff member or individual agent, or public school student; and (j) To consider labor contract matters authorized under section 74-206A(1)(a) and (b), Idaho Code.
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

NATURE ART

2020 Winners

Sponsored by the Creative Arts Committee of the McCall Donnelly School District

Wren Wolfenden

Kindergarten
Barbara Morgan Elementary

Jayda Wright

1st Grade

Barbara Morgan Elementary

Alice Hopkins

2nd Grade

Barbara Morgan Elementary

Ava Thrower

3rd Grade
Barbara Morgan Elementary

Iker Lozano Juica

4th Grade

Barbara Morgan Elementary

Emerson Dummar

5th Grade

Barbara Morgan Elementary

Lucille Bennett

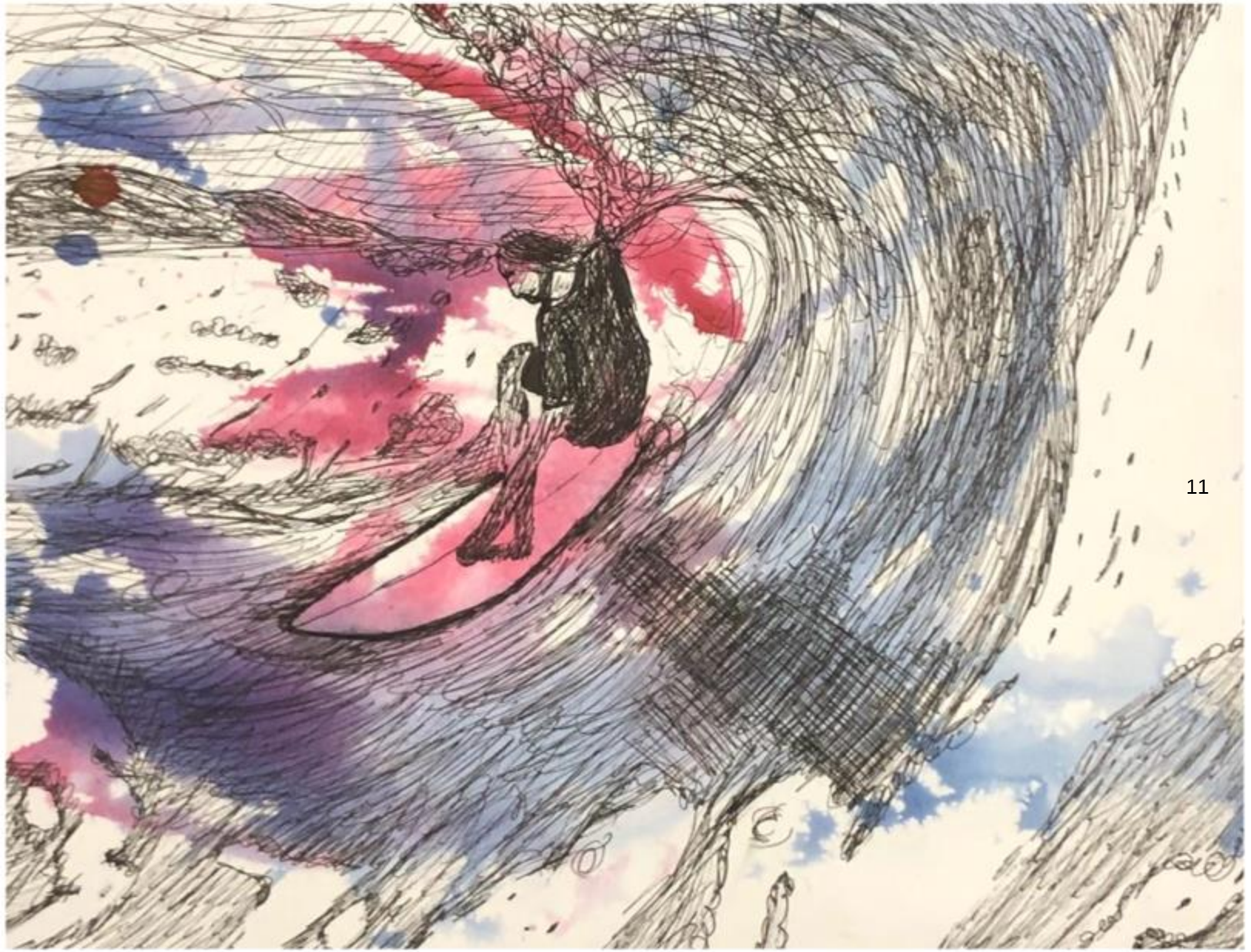
6th Grade

Payette Lakes Middle School

Aaron Havens

7th Grade

Payette Lakes Middle School



11

Keaton Swift

8th Grade

Payette Lakes Middle School

Sierra Anderton

Freshman
McCall Donnelly High School

Lexi Swift

Sophomore
McCall Donnelly High School

Nicky Gebhards

Junior
McCall Donnelly High School

Nina Dittmer

Senior

McCall Donnelly High School

Skylee Wells

Heartland High School

Congratulations to the 2020 art contest winners.

And a big thank you to those teachers who continually support your students with opportunities to learn and experience their world through the arts.

McCall Donnelly Creative Arts Committee

The Regular Meeting of the Board of Trustees of McCall-Donnelly Joint School District No. 421, Valley and Adams Counties, Idaho, was convened on Monday, April 12, 2021 at 6:00 p.m. At the Douglas A. MacNichol Building and Via Zoom, 401 N Mission, McCall ID, McCall, Idaho, in said District, as provided in Section 33-510, Idaho Code.

1. CALL TO ORDER

Trustee Walker convened the regular meeting with the Call to Order at 6:00 pm.
Trustees present:

Jon Walker	Zone 2
Heidi Galyardt	Zone 3
Laurie Erekson	Zone 4 Via Zoom
Lewis McLin	Zone 5

Also present:
James Foudy, Superintendent
Bianca Imel, Clerk
Penny Lancaster, Treasurer

Not in Attendance: Jenny Ruemmele Zone 1

2. PLEDGE OF ALLEGIANCE

3. ANNOUNCEMENT OF CHANGES/ADDITIONS TO THE AGENDA

None

4. CONSENT AGENDA

- **a. Minutes of the March 8, 2021 Regular Meeting**
- **b. Minutes of the March 15, 2021 Special Meeting**
- **c. Minutes of the March 16, 2021 Special Meeting**
- **d. Minutes of the March 31, 2021 Special Meeting**
- **e. Minutes of the April 1, 2021 Special Meeting**
- **f. Monthly Financials**
- **g. New Hires April 2021**
- **h. Employee Resignation April 2021**

Upon a motion by Trustee McLin, and a second by Trustee Galyardt, the Board unanimously voted to approve the consent agenda.

5. AUDIENCE AND COMMUNICATION

None

6. REPORTS

a. COVID-19 Locals Conditions Update

Chief of Staff Dr. Gregory Irvine shared Valley County has not seen any new COVID-19 cases in the past two weeks. He stated the CDC has reported that most COVID cases amongst schools were most likely from community transmission, and not transmission within the schools themselves. Dr. Irvine complimented the community for staying vigilant and continuing working in hybrid mode. He offered that students 16 years and older who are high-risk, may be eligible now to receive the vaccine. He encouraged those families to contact St. Luke's to see if they qualify for the vaccine. Dr. Irvine shared there are more developments being made to offer different types of COVID testing that could be available for consumers to use at home in the near future.

b. Bond Sale Timeline and Overview

Eric Henninger Managing Director of Public Finance Investment Banking, presented the Bond sale timeline and overview. Mr. Henninger congratulated the district on their success with passing of the bond. Mr. Henninger stated the current interest rates have increased by .25% over the past month. He stated that even with the increase, he is confident the rate will still be under fifty-three dollars per every $100,000 in estimated home value. Nick Miller of Hawley Troxell stated his firm will be preparing the legal documents. Nick stated the SEC recommends to have all three financial roles involved in processing the bond. The district should receive funds mid-June of 2021. They will prepare and present all the legal documents at the May regular board meeting.

c. Request for Architectural Proposals and Timeline

Superintendent Foudy shared the request for architectural proposal advertisement will be posted in the McCall Star-News beginning April 15th and The Idaho Stateman beginning April 16th. The posting will also be provided on the district website. The submission dates, will meet the state statute posting requirements. The recommended proposal will be submitted for board approval at the May 10th regular board meeting.

d. Staff Recruitment and Retention

Superintendent Foudy offered to help create a standing agreement amongst neighboring schools with regard to open enrollment. The agreement would allow new employees with children, who live outside of each district's boundaries, to automatically waive the February 1st deadline. If all school districts agree, this will reduce the current approval process timeline and provide stability for new employees moving into the area.

e. McCall-Donnelly Facilities Team April 2021 Update

Superintendent Foudy referred to the 2015-2016 Facilities Team Priority meeting packet. Mr. Foudy stated all of the listed facilities improvements, have been fulfilled and/ or are set to be addressed with the recent passing of the district bond. He stated, all items with the exception of #2, with regards to the central facilities have been addressed. Superintendent Foudy offered

to work on a proposal draft, of what the project could entail with Director of Maintenance & Operations Jason Clay. Mr. Foudy will present the draft in the next few months.

7. ACTION ITEMS

a. Leadership Premium 2020-2021

Superintendent Foudy stated the state originally withdrew funding for the 20-21 leadership premiums. Currently the state has agreed to fund the leadership premiums within some of the district's criteria.

Upon a motion by Trustee Galyardt, and a second by Trustee McLin, the Board unanimously voted to approve the Leadership Premium criteria as presented with an addition to include the Pandemic Plan Committee.

b. Secondary Mathematics Adoption

Curriculum Director David Pickard stated the curriculum committee met three times this year to review new curricular math materials. He thanked the committee for their work and collaboration in determining which curriculum would be best suited for the district. Mr. Pickard will work on providing resources of the new materials to distribute to teachers before they leave for the summer.

Upon a motion by Trustee McLin, and a second by Trustee Galyardt, the Board unanimously voted to accept the proposed math curriculum materials.

c. July 12, 2021 Board Meeting

Superintendent Foudy suggested to the Board it would be in their best interest to reinstate the July 12, 2021 regular meeting with regards to the new incoming superintendent.

Upon a motion by Trustee Galyardt, and a second by Trustee McLin, the Board unanimously voted to approve to reinstate the July 12, 2021 regular board meeting.

d. Ratification of Superintendent Pingrey Contract

Upon a motion by Trustee Galyardt, and a second by Trustee McLin, the Board unanimously voted to approve Superintendent Pingrey 3-year contract with a yearly salary of $135,000 plus benefits as stipulated.

BOARD TRUSTEES/SUPERINTENDENT COMMENTS

Trustee Erekson thanked Trustee Walker for managing the meeting. She requested Superintendent Foudy return to the May meeting with suggested plans for re-opening schools for the 2021-2022 school year.

Trustee McLin complimented the school secretaries at all the buildings for always being efficient and outstanding in their customer service towards the community.

Trustee Galyardt appreciated and recognized the amount of time and research in determining the next math curriculum. She thanked the math committee for their dedication and work on the selection.

Trustee Walker thanked the Board and appreciated how everyone has been working together over the past meetings to make the best solutions for the district.

Superintendent Foudy expressed he hopes to finish the school year strong and it will be hard for him to let go of the district.

ADJOURNMENT

ADJORN Whereas, the Board has no further business to conduct or come before it, the meeting adjourned at 7:40 p.m.

ATTEST:

_____ _____

Laurie Erekson, Chair Bianca Imel, Clerk

SUMMARY STATEMENT 2020 - 2021 REVENUE AND EXPENSE

GENERAL FUND

Ending April 30, 2021

	GENERAL M & O FUND						
REVENUES	Prior Year Actual 2017-2018	Prior Year Actual 2018-2019	Prior Year Actual 2019-2020	Current Budget 2020-2021	Activity FY to Date 2020-2021	Unexpended Balance 2020-2021	Percentage FY to Date 2020-2021
Beginning Balances	4,005,975	4,071,732	4,859,512	5,512,515	-	5,512,515	0.00%
Local Tax Revenue	5,696,727	5,653,920	5,780,441	5,689,255	3,917,141	1,772,114	68.85%
Other Local	148,974	143,325	243,405	101,500	46,215	55,285	45.53%
County Revenue	4,000	-	-	-	-	-	
State Revenue	7,193,043	7,983,144	8,694,198	8,652,743	7,770,396	882,347	89.80%
Federal Revenue	8,164	9,108	7,624	-	418,675	(418,675)	
Other Sources					-	-	
Totals	17,056,883	17,861,229	19,585,180	19,956,013	12,152,426	7,803,587	60.90%
EXPENDITURES	Prior Year Actual 2017-2018	Prior Year Actual 2018-2019	Prior Year Actual 2019-2020	Current Budget 2020-2021	Activity FY to Date 2020-2021	Unexpended Balance 2020-2021	Percentage FY to Date 2020-2021
Salaries	7,334,249	7,708,210	8,408,260	8,655,107	5,913,563	2,741,544	68.32%
Benefits	2,416,504	2,622,861	2,904,514	3,155,170	2,040,967	1,114,203	64.69%
Purchased Services	1,693,048	1,874,000	1,989,391	2,306,834	2,016,987	289,847	87.44%
Supplies & Materials	556,103	553,160	532,407	580,150	277,354	302,796	47.81%
Capital Outlay	109,720	160,999	171,365	252,300	152,516	99,784	60.45%
Debt Retirement					-	-	
Insurance & Judgments	57,952	60,605	66,728	67,000	65,219	1,781	97.34%
Transfers (net)	816,745	21,882	-	30,000	-	-	
Contingency Reserve			-	25,000			
Unappropriated Balances	4,072,562	4,859,512	5,512,515	4,884,452	-	-	
Totals	17,056,883	17,861,229	19,585,180	19,956,013	10,466,606	4,549,955	52.45%

OTHER FUND SUMMARY REPORT

McCall Donnelly School District #421

Ending March 31, 2021

Summary Statement --Other Funds --Revenue and Expense

FUND	Account	Budget	Monthly Activity	FY to Date Activity	Unexpended Balance	FY to Date Percent
220 - Federal Forest Fund	Revenue	2,000.00	-	312.47	1,687.53	15.62%
	Expense	265,000.00	807.88	111,897.85	153,102.15	42.23%
231 - MDEF Grant	Revenue	27,646.00	-	27,646.00	-	100.00%
	Expense	27,646.00	-	24,268.70	3,377.30	87.78%
232 - Dual Credit/AO	Revenue	4,945.00	-	12,270.00	(7,325.00)	248.13%
	Expense	4,945.00	-	16,128.42	(11,183.42)	326.16%
241 - Driver Education	Revenue	22,000.00	7,625.00	24,367.07	(2,367.07)	110.76%
	Expense	26,118.00	3,168.14	19,291.84	6,826.16	73.86%
243 - State Professional Technical	Revenue	33,579.00	-	35,653.00	(2,074.00)	106.18%
	Expense	33,579.00	9,594.00	32,813.32	765.68	97.72%
245 - State Instructional Technology	Revenue	158,000.00	-	94,634.00	63,366.00	59.89%
	Expense	205,400.00	(53,701.13)	57,909.99	147,490.01	28.19%
246 - State Substance Abuse	Revenue	16,000.00	-	10,519.80	5,480.20	65.75%
	Expense	16,000.00	713.00	8,202.49	7,797.51	51.27%
251 - Title I-A	Revenue	119,406.00	-	65,770.86	53,635.14	55.08%
	Expense	119,406.00	10,184.69	82,264.79	37,141.21	68.90%
252 - ESSERF Funds	Revenue	126,199.00	-	20,437.00	105,762.00	16.19%
	Expense	126,199.00	82,913.50	109,604.00	16,595.00	86.85%
257 - IDEA Part B School Age	Revenue	224,550.00	-	132,778.71	91,771.29	59.13%
	Expense	224,550.00	18,309.83	147,112.81	77,437.19	65.51%
258 - IDEA Part B - Preschool	Revenue	8,109.00	-	6,931.34	1,177.66	85.48%
	Expense	8,109.00	968.71	8,469.37	(360.37)	104.44%
260 - School Based Medicaid	Revenue	170,000.00	16,423.78	105,468.24	64,531.76	62.04%
	Expense	170,000.00	26,942.69	183,694.48	(13,694.48)	108.06%
262 - Title VI-B Rural Education	Revenue	23,207.00	-	21,936.00	1,271.00	94.52%
	Expense	23,207.00	-	21,936.00	1,271.00	94.52%
271 - Title II-A	Revenue	20,015.00	-	8,496.53	11,518.47	42.45%
	Expense	20,015.00	3,446.98	17,323.65	2,691.35	86.55%
273 - Title IV-A	Revenue	12,602.00	-	2,537.50	10,064.50	20.14%
	Expense	12,602.00	1,395.50	3,933.00	8,669.00	31.21%
289 - Non- ESSERF - Blended Learning	Revenue	119,468.00	-	119,468.00	-	100.00%
	Expense	119,468.00	-	103,698.45	15,769.55	86.80%
290 - Food Services	Revenue	376,056.00	1,826.85	185,746.32	190,309.68	49.39%
	Expense	377,605.00	38,936.09	293,440.92	84,164.08	77.71%
310 - Debt Services	Revenue	2,379,200.00	22,931.67	1,630,607.66	748,592.34	68.54%
	Expense	2,379,200.00	-	2,333,700.00	45,500.00	98.09%
						-
410 - Major Maintenance	Revenue	12,000.00	-	3,021.07	8,978.93	25.18%
	Expense	215,000.00	-	116,506.39	98,493.61	54.19%
710 - MDSD EE Scholarship	Revenue	1,500.00	171.00	1,571.00	(71.00)	104.73%
	Expense	1,500.00	-	1,000.00	500.00	66.67%
720 - Neisinger Scholarship	Revenue	200.00	-	72.07	127.93	36.04%
	Expense	1,000.00	-	1,000.00	-	100.00%
					-	
730- DES Scholarship	Revenue	1,000.00	112.00	988.00	12.00	98.80%
	Expense	1,000.00	-	-	1,000.00	0.00%
Totals	**Revenue**	**3,857,682.00**	**49,090.30**	**2,511,232.64**	**1,346,449.36**	**65.10%**
	Expense	**4,377,549.00**	**143,679.88**	**3,694,196.47**	**683,352.53**	**84.39%**

CHECK NUMBER	CHECK DATE	VENDOR	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19101	04/19/2021	3rd Millennium Class	120.00	HEART 0321	Other Drugs Intervention Course, Nicotine 101 Intervention Course
19102	04/19/2021	4 Corners Communicat	1,477.25	2696	4Corners invoice 2696
19103	04/19/2021	A Plus Awards	73.95	31302	National Merit Plaques
19104	04/19/2021	Alpine Automotive	1,870.62	21550	Work on 2003 Dodge PU R2500
19104	04/19/2021	Alpine Automotive	279.40	21590	1997 Ford PU work done
19105	04/19/2021	Amazon	208.13	41621DES	Library, Office, Heflin, Campbell, Abrams
19105	04/19/2021	Amazon	89.00	41621DO	Amazon March 2021
19105	04/19/2021	Amazon	91.18	41621MDHS	March Amazon Charges
19105	04/19/2021	Amazon	1,782.48	41621PLMS	Supplies
19105	04/19/2021	Amazon	499.00	41621BRMES	misc amazon purchase
19105	04/19/2021	Amazon	8.45	41621HHS	supplies
19105	04/19/2021	Amazon	126.96	41621SPed	OLSON - stickers and mirror
19105	04/19/2021	Amazon	129.25	41621HHS1	HODSDON-perfect english grammar workbooks, 11
19105	04/19/2021	Amazon	16.98	41621HHS2	DWELLO - sculpting tools for Native American studies
19105	04/19/2021	Amazon	469.11	41621HHS4	HHS - Supplies & Equipment
19105	04/19/2021	Amazon	362.34	41621sped1	ARRASMITH - ERR supplies, games, math books
19105	04/19/2021	Amazon	199.00	41621sped4	PLMS
19105	04/19/2021	Amazon	179.10	41621sped5	EQUIPMENT-MDHS
19105	04/19/2021	Amazon	179.10	41621sped6	EQUIPMENT - BRMES - 2 swing mats
19105	04/19/2021	Amazon	-7.83	0018985CM-	unapplied credit
19106	04/19/2021	Amerigas - McCall	961.00	805001001	Maint-5667
19106	04/19/2021	Amerigas - McCall	2,530.22	805001000	PLMS 5659
19107	04/19/2021	Anderegg, Sara	49.93	4921	ANDEREGG - Lakeshore Learning & Teachers Pay Teachers
19108	04/19/2021	Anderson Julian & Hu	39.00	67478	legal services
19109	04/19/2021	Andresen, Lisa	300.00	41421	Reim 3 credits WGU, Math for Elementary Educators, 3 credits Foundations of Education
19110	04/19/2021	Braden Kohama, Chris	37.20	41521	Lunch money refund
19111	04/19/2021	Brodhecker, Sara	14.56	41421	Reim mileage
19112	04/19/2021	BSN Sports	2,035.98	911958548	Replacement PE Equipment
19113	04/19/2021	Bucks Bags	3,109.42	D-24552	Uniforms
19114	04/19/2021	Builders FirstSource	10.13	83065387	supplies
19114	04/19/2021	Builders FirstSource	-63.16	90245813	supplies
19114	04/19/2021	Builders FirstSource	126.57	83063427	supplies
19115	04/19/2021	C&M Lumber Company I	9.49	445038	Shop Supplies
19115	04/19/2021	C&M Lumber Company I	124.23	445035	Shop Supplies
19116	04/19/2021	Can-Sew	50.00	41421	Machine Repair
19117	04/19/2021	Carolina Biological	753.84	51333671	Biology Classroom Supplies
19118	04/19/2021	Caxton Printers Ltd	175.33	1032464	HM into rdg 56 ctn dlds
19118	04/19/2021	Caxton Printers Ltd	107.83	1032463	HM into rdg 24 ctn DLDS

CHECK NUMBER	CHECK DATE	VENDOR	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19118	04/19/2021	Caxton Printers Ltd	1,388.40	1032465	50 Kindergarten Consumables for Into Reading
19118	04/19/2021	Caxton Printers Ltd	180.95	1032482	hm into lit 24 ctn DLDS
19119	04/19/2021	CDW Government Inc	2,457.00	9598371	cases for iPad
19120	04/19/2021	Clay, Jason	50.00	040721	Reim cell phone
19121	04/19/2021	Coast to Coast Compu	1,581.94	A2244725	ink
19121	04/19/2021	Coast to Coast Compu	579.98	A2244743	ink
19122	04/19/2021	CompuNet	1,255.00	166823	Yubikey NFC Security keys
19123	04/19/2021	Connect Powered by F	199.00	17327	internet charges
19124	04/19/2021	Consolidated Electri	72.61	4438-10017	supplies
19124	04/19/2021	Consolidated Electri	26.46	4438-10016	supplies
19124	04/19/2021	Consolidated Electri	184.00	4438-10019	supplies
19125	04/19/2021	Covault, Sarah	15.90	41421	Reim mileage
19126	04/19/2021	Crockett, Margaux	1,260.00	41421	DES Counselor
19127	04/19/2021	D&A Door and Special	475.00	SI023855	key blanks, cores
19128	04/19/2021	D-Works Inc	21.04	124	Materials
19129	04/19/2021	David, Josh	21.90	41521	Lunch money refund
19130	04/19/2021	Department of Health	892.49	March 2021	Medicaid match
19131	04/19/2021	Donnelly Elementary	20.40	41421	Petty cash reimbursement
19132	04/19/2021	Donnelly Rural Fire	175.00	41521	CPR/AED Cards March 2021
19133	04/19/2021	Donnelly City of	314.75	041021	DES water,sewer
19134	04/19/2021	Dude Solutions Inc	768.85	88195	Energy Manager and Maintenance Essentials Pro annul subscription
19135	04/19/2021	Dunkley Music Inc	219.80	4107491	Supplies-Pinard
19136	04/19/2021	Ecolab Inc	861.79	6260724577	supplies, hi perf uc neut flr
19137	04/19/2021	Ed Staub & Sons	162.15	4531754	DES Propane
19137	04/19/2021	Ed Staub & Sons	325.91	4673600	DES Propane
19138	04/19/2021	EdNetics	163.14	105082	Phone Service
19138	04/19/2021	EdNetics	1,142.40	105153	Openeye 6 month Subscription for MDHS
19139	04/19/2021	eSpecial Needs, LLC	524.95	274777	Quote #40594 EQUIPMENT - BRMES - First class school chair for sped students
19140	04/19/2021	Ferguson Enterprises	37.32	9159108	supplies
19140	04/19/2021	Ferguson Enterprises	31.10	9153422	supplies
19141	04/19/2021	Fisher's Document Sy	142.38	891491	Copies
19142	04/19/2021	Foudy, James	113.68	41921	Reim mileage
19143	04/19/2021	Glass Pro Inc	65.00	38190	chip repair flatbed Ford
19144	04/19/2021	GoodSource Tools For	278.28	SI0519366	MDHS
19144	04/19/2021	GoodSource Tools For	1,251.94	SI0519367	DES
19144	04/19/2021	GoodSource Tools For	136.22	SI0519368	DES
19144	04/19/2021	GoodSource Tools For	1,444.89	SI0519369	MDHS
19144	04/19/2021	GoodSource Tools For	275.09	SI0519370	BRMES
19144	04/19/2021	GoodSource Tools For	1,944.56	SI0519371	PLMS

CHECK NUMBER	CHECK DATE	VENDOR	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19144	04/19/2021	GoodSource Tools For	1,045.86	SI0519372	PLMS
19144	04/19/2021	GoodSource Tools For	189.62	SI0519373	PLMS
19144	04/19/2021	GoodSource Tools For	1,631.66	SI0519374	PLMS
19144	04/19/2021	GoodSource Tools For	192.59	SI0519375	PLMS
19145	04/19/2021	Grasmick Produce Com	182.71	01631712	Supplies
19145	04/19/2021	Grasmick Produce Com	131.54	01638866	Supplies
19145	04/19/2021	Grasmick Produce Com	198.05	01629978	Supplies
19145	04/19/2021	Grasmick Produce Com	71.63	01631188	Supplies
19145	04/19/2021	Grasmick Produce Com	121.23	01634019	Supplies
19145	04/19/2021	Grasmick Produce Com	157.88	01639242	Supplies
19145	04/19/2021	Grasmick Produce Com	214.22	01631261	Supplies
19145	04/19/2021	Grasmick Produce Com	122.00	01634073	Supplies
19145	04/19/2021	Grasmick Produce Com	116.80	01638215	Supplies
19145	04/19/2021	Grasmick Produce Com	-12.00	01628752-C	Supplies
19145	04/19/2021	Grasmick Produce Com	263.13	01631059	Supplies
19145	04/19/2021	Grasmick Produce Com	381.21	01633502	Supplies
19145	04/19/2021	Grasmick Produce Com	308.04	01636024	Supplies
19146	04/19/2021	Harlow's School Bus	747.62	March 2021	Bus Routes
19147	04/19/2021	Haws, Jessica	109.20	4921	Reim mileage
19148	04/19/2021	Heflin, Beth	60.00	41421	Reim 1 credit NNU Best Practices in a Remote Teaching Model
19149	04/19/2021	Hodsdon, Janell	7.98	4621	HODSDON - "The Outsiders" movie for class
19150	04/19/2021	Hotel McCall	96.00	9557559	ROom for Karen Echeverria
19151	04/19/2021	Howes, Lisa	50.00	040721	Reim cell phone
19152	04/19/2021	Hub International	61.00	2219615	Endorsement premium add 21' double R trailer
19153	04/19/2021	IASBO	125.00	4921	Penny Lancaster 20-21 ISABO membership
19154	04/19/2021	Idaho Book Fairs	985.73	4921	library books
19155	04/19/2021	Idaho Power Processi	11,561.28	31221	Acct#2205728773
19155	04/19/2021	Idaho Power Processi	1,577.94	32521	Acct#2201371255
19156	04/19/2021	Idaho Recognition Pr	153.80	10134	GRADUATION - cap & gown for Dahl, Jackling, Johnson, Rupp
19157	04/19/2021	Idaho School Distric	29.11	20-21.0385	Paper
19158	04/19/2021	Idaho State Billing	1,502.62	20108974	Medicaid Administration fee #9813, 8518
19158	04/19/2021	Idaho State Billing	3,933.12	20108955	Medicaid Administration fee #1308
19159	04/19/2021	Ident-A-Kid	760.00	116962	Ident-a-Kid renewal - 2020-2021
19160	04/19/2021	ISBA	194.81	625	travel expenses for Board Meetings for Superintendent Search
19160	04/19/2021	ISBA	4,250.00	618	Superintendent search service
19161	04/19/2021	Jerry's Auto and	144.90	210039	supplies
19161	04/19/2021	Jerry's Auto and	27.80	209845	supplies
19161	04/19/2021	Jerry's Auto and	5.08	209830	supplies
19161	04/19/2021	Jerry's Auto and	99.53	209930	supplies

CHECK NUMBER	CHECK DATE	VENDOR	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
19162	04/19/2021	JW Pepper & Son Inc	1.95	200004695	Music Classroom Supplies
19163	04/19/2021	Kennedy, Conor	50.00	4721	Reim cell phone
19163	04/19/2021	Kennedy, Conor	3,685.00	41421	Reim 3 credits WGU, People and Talent in Educational Leadership, 3 credits Data Literacy & Evidence Based Practice, 3 credits Leadership of Curriculum Design, 3 credits Leading Inclusive Schools
19163	04/19/2021	Kennedy, Conor	120.74	414211	Reim SRV AD Meeting 4/7/21
19164	04/19/2021	Kinetico Home Water	13.90	13176	Water for DO
19165	04/19/2021	Klika, Frank	475.00	41921	Reim for annual HVAC licensure
19166	04/19/2021	Lakeshore Disposal	475.89	25312375	PLMS 115569
19166	04/19/2021	Lakeshore Disposal	336.85	25312332	DES-112600-001
19166	04/19/2021	Lakeshore Disposal	515.11	25312333	MDHS 112602-002,112602-003,112602-005
19166	04/19/2021	Lakeshore Disposal	222.20	25312333 -	HHS 112602-006
19166	04/19/2021	Lakeshore Disposal	530.35	25312499	BRMES 263081
19167	04/19/2021	Learning Without Tea	6,358.00	2S-1Y	Handwriting w/o Tears order for 2021-2022
19168	04/19/2021	Luff, Joseph	71.79	41421	Reim mileage
19169	04/19/2021	May Hardware	5.83	7076	supplies
19169	04/19/2021	May Hardware	0.89	7414	supplies
19169	04/19/2021	May Hardware	0.86	7422	supplies
19169	04/19/2021	May Hardware	7.69	7971	supplies
19169	04/19/2021	May Hardware	22.45	7847	supplies
19169	04/19/2021	May Hardware	41.38	8295	supplies
19169	04/19/2021	May Hardware	8.99	8398	supplies
19169	04/19/2021	May Hardware	11.32	8381	supplies
19169	04/19/2021	May Hardware	14.38	8267	supplies
19169	04/19/2021	May Hardware	17.48	8005	supplies
19169	04/19/2021	May Hardware	8.99	8290	supplies
19169	04/19/2021	May Hardware	17.53	8054	supplies
19169	04/19/2021	May Hardware	1.50	7892	supplies
19170	04/19/2021	McCall City of	666.25	31521MDHS1	2.0471.1 MDHS
19170	04/19/2021	McCall City of	99.66	31521HHS	HHS 2.0465.1
19170	04/19/2021	McCall City of	48.41	31521DO1	DO 2.0460.1
19170	04/19/2021	McCall City of	486.94	031521BRME	BRMES 1.8332.1
19170	04/19/2021	McCall City of	501.14	31521PLMS	PLMS 1.8320.1
19170	04/19/2021	McCall City of	49.83	31521Maint	Maint 1.4252.1
19170	04/19/2021	McCall City of	48.41	31521MDHS	MDHS 2.0474.1
19170	04/19/2021	McCall City of	673.35	41321MDHS1	2.0471.1 MDHS
19170	04/19/2021	McCall City of	98.24	41321HHS	HHS 2.0465.1
19170	04/19/2021	McCall City of	48.41	41321DO1	DO 2.0460.1
19170	04/19/2021	McCall City of	485.52	41321BRMES	BRMES 1.8332.1

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19170	04/19/2021	McCall City of	502.56	41321PLMS	PLMS 1.8320.1
19170	04/19/2021	McCall City of	49.83	41321Maint	Maint 1.4252.1
19170	04/19/2021	McCall City of	49.83	41321MDHS	MDHS 2.0474.1
19171	04/19/2021	McCall-Donnelly High	1,077.85	41421	Reimbursements for Officials
19171	04/19/2021	McCall-Donnelly High	403.90	114211	Reimbursements to MDHS
19172	04/19/2021	McCoy, Warren	20.00	040721	Reim cell phone
19173	04/19/2021	Meadow Gold Dairy	126.08	537444	DES
19173	04/19/2021	Meadow Gold Dairy	95.25	538488	DES
19173	04/19/2021	Meadow Gold Dairy	141.17	540572	DES
19173	04/19/2021	Meadow Gold Dairy	155.42	537442	PLMS
19173	04/19/2021	Meadow Gold Dairy	140.33	538486	PLMS
19173	04/19/2021	Meadow Gold Dairy	171.15	540570	PLMS
19173	04/19/2021	Meadow Gold Dairy	290.58	537445	BRMES
19173	04/19/2021	Meadow Gold Dairy	229.58	538489	BRMES
19173	04/19/2021	Meadow Gold Dairy	320.76	540573	BRMES
19173	04/19/2021	Meadow Gold Dairy	164.26	537443	MDHS
19173	04/19/2021	Meadow Gold Dairy	127.39	538487	MDHS
19173	04/19/2021	Meadow Gold Dairy	140.97	540571	MDHS
19174	04/19/2021	Meckel, Adrianne	250.00	41421	School artwork
19176	04/19/2021	MHS Inc	32.68	91137	JOLENE HEINZE Conners CBRS Manual CBRS02 $123.00 Shipping $27.52 5 - Conners Early Childhood Teacher Forms - CEC024 $21.25 5 - Conners Early Childhood Parent Forms - CEC023 $21.25 10 - Conners CBRS Self-Report Forms - CBRS32 $42.50 10 - Conners CBRS Teacher Forms - CBRS31 $42.50 10 - Conners CBRS Parent Forms - CBRS30 $42.50
19176	04/19/2021	MHS Inc	520.00	91144	EL/PSYCH ASSESSMENT: PVAT03 - Ortiz PVAT Complete Kit
19177	04/19/2021	Miner's Grab n Go	44.94	March2021	Fuel
19178	04/19/2021	Minshall, Meghan	713.00	41421	DES COunselor
19179	04/19/2021	Murray Group	2,405.00	0847-March	Benefit consulting Fee
19180	04/19/2021	Neurilink LLC	6,505.42	30909	Clevertouch 86" Interactive Display Installation and mounting hardware
19181	04/19/2021	Norheim Enterprises	6,550.04	189	CBRS services for March 2021
19182	04/19/2021	Office Savers Online	92.97	4914	kitchen roll towels
19182	04/19/2021	Office Savers Online	1,749.50	4905	hardwound paper towels
19183	04/19/2021	Olson, Annika	29.12	4921	Reim mileage
19184	04/19/2021	Partners for Learnin	2,500.00	1844	Wayne Callender Training August 26th
19185	04/19/2021	Payette Lakes Rec Wa	49.17	04/21-1801	MCC4300 MDHS #3 sewer
19185	04/19/2021	Payette Lakes Rec Wa	393.38	04/21-1805	MCC4304 MDHS#2 sewer
19185	04/19/2021	Payette Lakes Rec Wa	393.38	04/21-1804	MCC4303 MDHS #1 sewer
19185	04/19/2021	Payette Lakes Rec Wa	49.17	04/21-1803	MCC4302 HHS sewer

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19185	04/19/2021	Payette Lakes Rec Wa	49.17	04/21-1802	MCC4301 DO sewer
19185	04/19/2021	Payette Lakes Rec Wa	49.17	04/21-1800	MCC4299 MDHS Sewer
19185	04/19/2021	Payette Lakes Rec Wa	49.17	04/21-1799	MCC4298 Maint shop sewer
19185	04/19/2021	Payette Lakes Rec Wa	786.77	04/21-0199	BAR4306 BRMES sewer
19185	04/19/2021	Payette Lakes Rec Wa	786.77	04/21-1806	MCC4305 PLMS sewer
19186	04/19/2021	Pearson Assessment	110.00	14073268	HEINZE - BASC-3, BROWN, WISC-V Q-Global Account #321180 Jolene Heinze
19186	04/19/2021	Pearson Assessment	465.34	14084759	HEINZE - BASC-3, BROWN, WISC-V Q-Global Account #321180 Jolene Heinze
19187	04/19/2021	PowerSchool Group LL	3,424.65	252043	PowerSchool Renewal - 2021-2022
19188	04/19/2021	Pro Nation Healthcar	9,194.83	1712	PT & OT Services from 3/1/21 - 3/15/21
19188	04/19/2021	Pro Nation Healthcar	4,123.91	1724	PT & OT services from 3/16/21 - 3/31/21
19189	04/19/2021	Quill Corporation	493.18	15690573	SPED - toner for office printer
19189	04/19/2021	Quill Corporation	42.48	15089868	Supplies
19189	04/19/2021	Quill Corporation	41.30	15094058	Supplies
19189	04/19/2021	Quill Corporation	10.68	15290067	Supplies
19189	04/19/2021	Quill Corporation	12.57	15085747	Supplies
19189	04/19/2021	Quill Corporation	320.06	15085332	Supplies
19189	04/19/2021	Quill Corporation	165.78	15191831	Office Supplies
19189	04/19/2021	Quill Corporation	27.92	15191915	Social Studies Department Supplies
19189	04/19/2021	Quill Corporation	5.08	15192037	Office Supplies
19189	04/19/2021	Quill Corporation	11.16	15180995	Social Studies Department Supplies
19189	04/19/2021	Quill Corporation	459.94	15191832	Social Studies Department Supplies
19189	04/19/2021	Quill Corporation	38.72	15250113	Math Department Supplies
19189	04/19/2021	Quill Corporation	26.33	15390614	Study Skills Supplies
19189	04/19/2021	Quill Corporation	16.30	15390540	Math Department Supplies
19189	04/19/2021	Quill Corporation	96.21	15390526	Math Department Supplies
19189	04/19/2021	Quill Corporation	928.84	14975087	Printer Cartridges
19189	04/19/2021	Quill Corporation	1,476.44	15662565	Pallet of Paper
19190	04/19/2021	Refrigeration Suppli	6,309.94	18218100-0	internet programmable temp & CO2 thermostat, controller, module, repeater
19190	04/19/2021	Refrigeration Suppli	3,530.60	18218100-0	internet programmable tem & CO2 thermostat, controller, module, repeater
19191	04/19/2021	Ridley's Family Mark	5.87	60944	supplies
19191	04/19/2021	Ridley's Family Mark	27.84	380857	supplies
19191	04/19/2021	Ridley's Family Mark	41.10	301053	supplies
19191	04/19/2021	Ridley's Family Mark	35.92	BRMES41621	misc Ridley's charges
19191	04/19/2021	Ridley's Family Mark	191.67	SPed41621	ARRASMITH - 18-21 program groceries for semester
19191	04/19/2021	Ridley's Family Mark	12.17	MDHS41621	Ridleys March Purchases
19192	04/19/2021	Riggers, Brenna	50.00	040721	Cell phone reimbursement
19193	04/19/2021	Rocky Mountain Signs	499.00	20740	bus decals
19194	04/19/2021	Safe Box	4,500.00	431401	Storage Unit
19195	04/19/2021	Schoensee, Phillip	5.88	4621	Reim mileage

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19195	04/19/2021	Schoensee, Phillip	50.00	040721	Reim cell phone
19196	04/19/2021	School Specialty Inc	877.60	2081271362	Additional Desk
19196	04/19/2021	School Specialty Inc	1,039.99	2081272293	Quote Q-79907 EQUIPMENT - MDHS - Frame Homestand Frame (swing frame) - Item #018445
19197	04/19/2021	Shell Fleet Plus	0.00	71117963	Fuel
19198	04/19/2021	Shred-It USA -Boise	60.00	8181606460	Shred it charges
19199	04/19/2021	Snake River Timing	450.00	21-6	Snake River Timing Invoice
19200	04/19/2021	Sparklight Business	53.00	1725-421	MDHS - 112491725
19200	04/19/2021	Sparklight Business	983.18	4357-April	MDHS ethernet
19200	04/19/2021	Sparklight Business	815.18	4563 April	DES ethernet
19200	04/19/2021	Sparklight Business	815.18	5585 April	BRMES ethernet
19201	04/19/2021	Star-News	635.00	56201	Paper ads
19201	04/19/2021	Star-News	162.00	56193	Paper ads
19202	04/19/2021	Sweetwater	835.22	6895047	ADMIN - PA system, Quote #6895047
19203	04/19/2021	SYSCO Food Services	221.08	140784665	Supplies - DES
19203	04/19/2021	SYSCO Food Services	163.53	140788404	Supplies - DES
19203	04/19/2021	SYSCO Food Services	189.60	140795900	Supplies - DES
19203	04/19/2021	SYSCO Food Services	317.35	140788409	Supplies - PLMS
19203	04/19/2021	SYSCO Food Services	109.03	140795894	Supplies - PLMS
19203	04/19/2021	SYSCO Food Services	611.11	140784670	Supplies - BRMES
19203	04/19/2021	SYSCO Food Services	478.43	140788408	Supplies - BRMES
19203	04/19/2021	SYSCO Food Services	628.67	140795893	Supplies - BRMES
19203	04/19/2021	SYSCO Food Services	583.98	140784682	Supplies - MDHS
19203	04/19/2021	SYSCO Food Services	466.13	140788420	Supplies - MDHS
19203	04/19/2021	SYSCO Food Services	519.34	140795892	Supplies - MDHS
19204	04/19/2021	Thomas, Timothy	473.74	4921	Reim travel State Basketball 3/4-3/6/21
19204	04/19/2021	Thomas, Timothy	130.60	41921	Reim SRV Principal meeting 4/7/21
19205	04/19/2021	TIAA Commercial Fina	631.13	8056292	Copiers
19205	04/19/2021	TIAA Commercial Fina	210.99	8064382	Copiers
19206	04/19/2021	TK Elevator	378.00	3005851240	MDHS oil & grease only
19207	04/19/2021	Todd, Nathan	20.00	040721	Reim cell phone
19208	04/19/2021	Verizon Wireless	51.81	9876622951	Cell phone service
19209	04/19/2021	Walker, Jeffrey	20.00	040721	Reim cell phone
19210	04/19/2021	Xerillion Corporatio	1,988.75	64447	Microsoft Office 365 Licenses
19210	04/19/2021	Xerillion Corporatio	2,445.00	64447-1	Confident cloud advantage systems mgmt
19218	04/23/2021	California State Dis	235.00	20210423AD	remit ID 200000000722890/0600099
19219	04/23/2021	The Club	0.00	20210423AD	Payroll accrual
19220	04/23/2021	McCall-Donnelly Scho	20.00	20210423AD	Payroll accrual
19220	04/23/2021	McCall-Donnelly Scho	5.00	20210423AD	Payroll accrual

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19220	04/23/2021	McCall-Donnelly Scho	729.16	20210423AD	Payroll accrual
19220	04/23/2021	McCall-Donnelly Scho	833.34	20210423AD	Payroll accrual
19221	04/23/2021	McCall-Donnelly Educ	10.00	20210423AD	Payroll accrual
19222	04/23/2021	NCPERS Idaho	32.00	20210423AD	Payroll accrual
19223	04/23/2021	The Standard	0.15	20210423AD	Payroll accrual
19223	04/23/2021	The Standard	5.25	20210423AD	Payroll accrual
19223	04/23/2021	The Standard	88.10	20210423AD	Payroll accrual
19223	04/23/2021	The Standard	0.66	20210423AF	Payroll accrual
19224	04/23/2021	Idaho State Tax Comm	200.00	20210423AD	Wage Levy - SS ending in 7529 - Kolden
19225	04/28/2021	Blue Cross of Idaho	27.31	20210423AD	Payroll accrual
19225	04/28/2021	Blue Cross of Idaho	2.92	20210423AD	Payroll accrual
19225	04/28/2021	Blue Cross of Idaho	31.86	20210423AF	Payroll Benefit
19225	04/28/2021	Blue Cross of Idaho	101.36	20210423AF	Payroll Benefit
19225	04/28/2021	Blue Cross of Idaho	1,123.64	20210423AF	Payroll accrual
19226	04/28/2021	United Heritage	1.52	20210319AD	Payroll accrual
19226	04/28/2021	United Heritage	1.31	20210319AF	Payroll Benefit
19227	04/28/2021	United Heritage	0.00	20210423AD	Payroll accrual
19228	04/28/2021	Delta Dental	69.86	COBRA - LA	COBRA - LAFEE MAY
202000154	04/08/2021	EFTPS	32.08	20210408AD	Payroll accrual
202000154	04/08/2021	EFTPS	40.30	20210408AD	Payroll accrual
202000154	04/08/2021	EFTPS	9.43	20210408AD	Payroll accrual
202000154	04/08/2021	EFTPS	40.30	20210408AF	Payroll accrual
202000154	04/08/2021	EFTPS	9.43	20210408AF	Payroll accrual
202000156	04/19/2021	US Bank Corp 0941	27.55	41921BRMES	misc credit card charges
202000156	04/19/2021	US Bank Corp 0941	510.00	41921DES	2021 IASA COnf ticket David Pickard
202000156	04/19/2021	US Bank Corp 0941	8.25	41921DES1	Abrams, Office, Reading, Postage
202000156	04/19/2021	US Bank Corp 0941	24.58	41921DO	Life Flight Pro-rated Membership - Abrams
202000156	04/19/2021	US Bank Corp 0941	249.00	41921DO1	Amazon Prime membership
202000156	04/19/2021	US Bank Corp 0941	53.98	41921DO2	US Bank Visa Bill March 2021
202000156	04/19/2021	US Bank Corp 0941	31.79	41921HHS	DWELLO - Dave Ramsey Foundations in Personal Finance
202000156	04/19/2021	US Bank Corp 0941	31.79	41921HHS1	DWELLO - Dave Ramsey Foundations in Personal Finance
202000156	04/19/2021	US Bank Corp 0941	57.41	41921HHS2	JEDRY - science supplies
202000156	04/19/2021	US Bank Corp 0941	19.25	41921HHS3	HODSDON - audiobook for class
202000156	04/19/2021	US Bank Corp 0941	25.00	41921HHS4	JEDRY - Science subscription, NCCSTS
202000156	04/19/2021	US Bank Corp 0941	67.60	41921HHS7	STAFF - working lunch during accreditation
202000156	04/19/2021	US Bank Corp 0941	290.28	41921Kitch	supplies
202000156	04/19/2021	US Bank Corp 0941	185.25	41921Kitch	supplies
202000156	04/19/2021	US Bank Corp 0941	57.60	41921Kitch	supplies
202000156	04/19/2021	US Bank Corp 0941	22.10	41921Maint	supplies

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202000156	04/19/2021	US Bank Corp 0941	106.99	41921Maint	Printer
202000156	04/19/2021	US Bank Corp 0941	7.00	41921Maint	Dump
202000156	04/19/2021	US Bank Corp 0941	138.15	41921Maint	Seat covers
202000156	04/19/2021	US Bank Corp 0941	50.00	41921Maint	Timedox
202000156	04/19/2021	US Bank Corp 0941	107.60	41921Maint	Parts
202000156	04/19/2021	US Bank Corp 0941	2,016.32	41921Maint	Angle broom and parts for skidster
202000156	04/19/2021	US Bank Corp 0941	8.25	41921MDHS	March District Credit Card
202000156	04/19/2021	US Bank Corp 0941	88.09	41921PLMS	Supplies
202000156	04/19/2021	US Bank Corp 0941	294.76	41921Sped	OLSON - supplies for speech
202000157	04/23/2021	EFTPS	1.14	20210423AD	Payroll accrual
202000157	04/23/2021	EFTPS	742.76	20210423AD	Payroll accrual
202000157	04/23/2021	EFTPS	2.58	20210423AD	Payroll accrual
202000157	04/23/2021	EFTPS	3.29	20210423AD	Payroll accrual
202000157	04/23/2021	EFTPS	0.77	20210423AD	Payroll accrual
202000157	04/23/2021	EFTPS	3.29	20210423AF	Payroll accrual
202000157	04/23/2021	EFTPS	0.77	20210423AF	Payroll accrual
202000158	04/23/2021	Idaho State Tax Comm	0.69	20210423AD	Payroll accrual
202000158	04/23/2021	Idaho State Tax Comm	0.55	20210423AD	Payroll accrual
202000158	04/23/2021	Idaho State Tax Comm	395.36	20210423AD	Payroll accrual
202000159	04/23/2021	Public Employee Reti	2,000.00	20210423AD	Payroll accrual
202000159	04/23/2021	Public Employee Reti	448.37	20210423AD	Payroll accrual
202000159	04/23/2021	Public Employee Reti	3.94	20210423AD	Payroll accrual
202000159	04/23/2021	Public Employee Reti	0.00	20210423AD	Payroll accrual
202000159	04/23/2021	Public Employee Reti	6.69	20210423AF	Payroll accrual
202000160	04/23/2021	VALIC	80.00	20210423AD	Payroll accrual
202000160	04/23/2021	VALIC	755.92	20210423AD	Payroll accrual
202000160	04/23/2021	VALIC	375.00	20210423AD	Payroll accrual
202000160	04/23/2021	VALIC	25.00	20210423AD	Payroll accrual
202000160	04/23/2021	VALIC	125.00	20210423AD	Payroll accrual
202000160	04/23/2021	VALIC	77.57	20210423AD	Payroll accrual
202000161	04/23/2021	State of Idaho/Natio	6,616.67	20210423AD	Payroll accrual
202000161	04/23/2021	State of Idaho/Natio	590.41	20210423AD	Payroll accrual
202000162	04/23/2021	Health Equity	8.21	20210423AD	Payroll accrual
202000162	04/23/2021	Health Equity	28.50	20210423AD	Payroll accrual
202000162	04/23/2021	Health Equity	0.59	20210423AD	Payroll accrual
202000162	04/23/2021	Health Equity	8.33	20210423AF	HSA EMPLOYER MATCH
202000163	04/23/2021	Colonial Life	38.27	20210423AD	Payroll accrual
202000163	04/23/2021	Colonial Life	58.13	20210423AD	Payroll accrual
202000163	04/23/2021	Colonial Life	192.70	20210423AD	Payroll accrual

CHECK NUMBER	CHECK DATE	VENDOR	AMOUNT	INVOICE NUMBER	INVOICE DESCRIPTION
202000163	04/23/2021	Colonial Life	1,095.33	20210423AD	Payroll accrual
202000164	04/23/2021	EFTPS	1,457.04	20210423BD	Payroll accrual
202000164	04/23/2021	EFTPS	1,488.00	20210423BD	Payroll accrual
202000164	04/23/2021	EFTPS	348.00	20210423BD	Payroll accrual
202000164	04/23/2021	EFTPS	1,488.00	20210423BF	Payroll accrual
202000164	04/23/2021	EFTPS	348.00	20210423BF	Payroll accrual
202000165	04/23/2021	Idaho State Tax Comm	451.00	20210423BD	Payroll accrual
202000166	04/23/2021	Public Employee Reti	1,718.40	20210423BD	Payroll accrual
202000166	04/23/2021	Public Employee Reti	2,865.60	20210423BF	Payroll accrual
202000167	04/23/2021	American Fidelity As	75.00	20210423AD	Payroll accrual
202000168	04/23/2021	Delta Dental	5.66	20210423AD	Payroll accrual
202000168	04/23/2021	Delta Dental	6.70	20210423AF	Payroll Benefit
		Totals for checks	823,050.60		

F U N D S U M M A R Y

FUND	DESCRIPTION	BALANCE SHEET	REVENUE	EXPENSE	TOTAL
100	General M & O	465,945.31	-500.00	268,903.67	734,348.98
220	Forest Reserve Fund	0.00	0.00	807.88	807.88
241	Driver's Education	1,114.67	0.00	0.00	1,114.67
243	Professional Technical - State	0.00	0.00	9,594.00	9,594.00
246	Safe & Drug Free Schools	0.00	0.00	713.00	713.00
251	Title I-A	6,884.22	0.00	420.59	7,304.81
257	IDEA Part B School-Age	7,550.42	0.00	3,147.80	10,698.22
258	IDEA Part B Pre-School	470.39	0.00	0.00	470.39
260	School Based Medicaid	22.57	0.00	26,875.77	26,898.34
271	Title II-A - Teacher Quality	505.64	0.00	2,500.00	3,005.64
290	Child Nutrition Fundhild Nutri	10,339.29	59.10	17,696.28	28,094.67
*** Fund Summary Totals ***		492,832.51	-440.90	330,658.99	823,050.60

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

MDSD #421	*BUDGET OVERAGE REPORT - FISCAL YEAR 2021 - April*										
		Amount of Overage from Budgeted Amount									
Account Number	*Description*	*October*	*November*	*December*	*January*	*February*	*March*	*April*	*May*	*June*	*Total Overage*
100E515000300401	**Purchased Services - MDHS -** Naviance subscription	-	-	-	-	-	*3,781.36*	*72.00*			*3,853.36*
100E611000400401	**Supplies-Materials - Counseling - MDHS**	-	-	-	-	-	-	*622.08*			*622.08*
100E632000200000	**Benefits - Master Educator Premium -** Did not include in budget benefit cost on MEP payments - SDE funded	-	-	-	-	-	-	5,794.30			*5,794.30*
100E656000300000	**Admin Techn - Other Prof Services - Cell phone upgrade**	-	-	-	-	-	-	784.76			784.76
100E661000550602	**Custodial Equipment -** PLMS	-	-	-	535.48	-	-	-			535.48
100E663000320401	**Purchased Services - NSO - MDHS -** Fire system software/School Dude subscription increase	-	-	-	-	-	-	1,175.10			1,175.10
100E663000320491	**Purchased Services - NSO - HHS -** Fire system software/School Dude subscription increase	-	-	-	-	-	-	1,039.32			1,039.32
100E664000320102	**Maintenance - SO - DES - Purchased Srvc -** DES fire clean up and repair; insurance deductible	5,345.45	-	-	-	-	-	-			5,345.45
100E665000320491	**Maintenance - Grounds - HHS - Purchased Srvc -** Fencing	844.50	-	-	-	-	-	-			844.50
100E665000400602001	**Supplies-Materials -** Sabala	-	-	-	520.47	-	-	-			520.47
100E665000550401	**Equipment - Grounds -** MDHS - Angle broom and parts for skid	-	-	-	-	-	-	2,535.78			2,535.78
100E683000329000	**General Transporation Maintenance -** Work on Operations Truck - 2003 Dodge	-	-	-	-	-	-	1,202.05			1,202.05
220E512000550000	**Forest Funds - Music Equipment -** Over due to cost of approved piano donation and cost	753.78	78.94		-	924.94	-	-			1,757.66
220E515000550000	**Forest Funds - Equipment -** Activity Bus Purchase-Replacement	-	-	-	43,591.00	(1,500.00)	-	-			42,091.00
232E515000440000	**Ad Opportunities - AP Exams -** Partially offset by revenue rcvd for dual credit offerings	-	-	-	6,399.00	4,784.42	-	-			11,183.42
410E664000535101	**Major Maintenance - Building Components - BRMES -** Wainscotting and building repair - more damage	9,577.36	6,970.80	-	-	-	-				16,548.16
											-
(Any budget account over budget by $500 or more)											***95,832.89***

General Fund	17,515.64
Other Funds	71,580.24
	89,095.88

*********Overall General fund Budget - 30% budget remaining thru 06/30/21***

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

Account	Description	Mar. 1, 2021 Beginning Balance	Posted SBAA Receipts	Posted SBAA Disbursements	Mar. 31, 2021 Ending Balance
750 A 111000 101 401 000	Cash/Cash/US Bank Checking	45,708.50	11,619.29	-16,918.55	40,409.24
750 A 111000 103 401 000	Cash/Cash-Savings/US Bank Savings	4.78	6.00	0.00	10.78
750 A 111000 103 401 003	Cash/Cash-Savings/Savings	13,755.96	-5.95	0.00	13,750.01
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	100,626.33	0.00	17.38	100,643.71
750 A 111000 879 401 000	Cash/Petty Cash/Petty Cash	939.00	0.00	0.00	939.00
	Total Asset Accounts:	161,034.57	11,619.34	-16,901.17	155,752.74
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	-24.30	0.00	24.30	0.00
750 L 417000 120 401 000	Student Body Ac/Music/Music	-650.50	-21.00	0.00	-671.50
750 L 417000 202 401 000	Student Body Ac/Spanish/Spanish	0.00	0.00	0.00	0.00
750 L 417000 303 401 000	Student Body Ac/Sunshine Fund/Sunshine Fund	-244.69	0.00	0.00	-244.69
750 L 417000 401 401 000	Student Body Ac/General/General	-14,045.74	0.00	0.00	-14,045.74
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	-4,020.75	0.00	2,452.00	-1,568.75
750 L 417000 865 401 000	Student Body Ac/Postage/Postage	-68.14	0.00	0.00	-68.14
750 L 417000 866 401 000	Student Body Ac/Sales Tax/Sales Tax	-77.19	-126.70	22.80	-181.09
750 L 417000 867 401 000	Student Body Ac/Class of 2017/Class of 2022	-1,637.37	-1,599.85	0.00	-3,237.22
750 L 417000 868 401 000	Student Body Ac/Class of 2018/Class of 2023	-100.00	-1,000.00	0.00	-1,100.00
750 L 417000 869 401 000	Student Body Ac/Class of 2019/Class of 2024	-100.00	-1,000.00	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 2021	-4,511.87	0.00	3,000.00	-1,511.87
750 L 417000 872 401 000	Student Body Ac/ASB Senate/ASB Senate	-1,574.19	-48.60	24.30	-1,598.49
750 L 417000 873 401 000	Student Body Ac/BPA/BPA	-631.76	0.00	0.00	-631.76
750 L 417000 874 401 000	Student Body Ac/Counseling/Counseling	-4,173.31	0.00	15.00	-4,158.31
750 L 417000 875 401 000	Student Body Ac/Drama/Drama	-2,405.11	-50.00	122.43	-2,332.68
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	-4,222.99	-2,273.75	1,686.52	-4,810.22
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	-2,080.49	0.00	0.00	-2,080.49
750 L 417000 884 401 000	Student Body Ac/NHS/National Honor Society	-1,486.75	-80.00	41.89	-1,524.86
750 L 417000 885 401 000	Student Body Ac/Scholarships/Scholarships	-7,108.24	0.00	0.00	-7,108.24

Account	Description	Mar. 1, 2021 Beginning Balance	Posted SBAA Receipts	Posted SBAA Disbursements	Mar. 31, 2021 Ending Balance
750 L 417000 886 401 000	Student Body Ac/Weight Room/Weight Room	-205.34	-1,171.86	250.56	-1,126.64
750 L 417000 887 401 000	Student Body Ac/Yearbook/Yearbook	-4,570.37	-153.45	0.00	-4,723.82
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	-101.13	-250.00	0.00	-351.13
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	-40.88	-24.30	65.18	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	-2,531.86	-40.88	0.00	-2,572.74
750 L 417000 895 401 000	Student Body Ac/Committed/Committed Program	-1,171.86	0.00	1,171.86	0.00
750 L 417000 896 401 000	Student Body Ac/Music Boosters/Music Boosters	-7,643.50	0.00	0.00	-7,643.50
750 L 417000 897 401 000	Student Body Ac/Beverage Vend/Beverage Vending	-171.72	-877.92	0.00	-1,049.64
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	-2,870.00	0.00	2,256.95	-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	-260.22	0.00	255.94	-4.28
750 L 417000 908 401 000	Student Body Ac/Golf G/Golf General	-580.64	0.00	299.80	-280.84
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	-2,426.87	-17.63	0.00	-2,444.50
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	-580.00	0.00	145.53	-434.47
750 L 417000 913 401 000	Student Body Ac/Vandal Pride C/Vandal Pride Club	-6,609.35	0.00	0.00	-6,609.35
750 L 417000 915 401 000	Student Body Ac/Admissions/Admissions	-7,234.55	0.00	0.00	-7,234.55
750 L 417000 916 401 000	Student Body Ac/ASB Cards/ASB Cards	-16,375.19	-56.08	0.00	-16,431.27
750 L 417000 917 401 000	Student Body Ac/Family Passes/Family Passes	-4,098.46	0.00	0.00	-4,098.46
750 L 417000 918 401 000	Student Body Ac/Game Manager/Game Manager	-417.50	0.00	0.00	-417.50
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	-606.21	0.00	351.10	-255.11
750 L 417000 921 401 000	Student Body Ac/Athletic Mgmt/Athletic Management	-6,679.70	0.00	5,035.00	-1,644.70
750 L 417000 922 401 000	Student Body Ac/State Travel/State Travel	-2,409.64	-5,000.00	5,499.00	-1,910.64
750 L 417000 923 401 000	Student Body Ac/Uniforms/Uniforms	-450.29	0.00	0.00	-450.29
750 L 417000 924 401 000	Student Body Ac/WIC/WIC	-3,690.00	0.00	0.00	-3,690.00
750 L 417000 925 401 000	Student Body Ac/B Soccer F/B Soccer - Fundraising	-1,069.55	0.00	0.00	-1,069.55
750 L 417000 926 401 000	Student Body Ac/Cheerleading F/Cheerleading Fundr	-820.55	0.00	89.29	-731.26

Account	Description	Mar. 1, 2021 Beginning Balance	Posted SBAA Receipts	Posted SBAA Disbursements	Mar. 31, 2021 Ending Balance
750 L 417000 927 401 000	Student Body Ac/Cross Country F/Cross Country Fun	-1,085.05	0.00	0.00	-1,085.05
750 L 417000 928 401 000	Student Body Ac/Football F/Football Fundraising	-7,475.48	-60.00	926.98	-6,608.50
750 L 417000 929 401 000	Student Body Ac/GSoccer F/GSoccer - Fundraising	-3,112.22	0.00	0.00	-3,112.22
750 L 417000 930 401 000	Student Body Ac/Volleyball F/Volleyball Fundraisi	-2,537.34	0.00	0.00	-2,537.34
750 L 417000 931 401 000	Student Body Ac/BBasketball F/BBasketball Fundrai	-2,545.03	-1,498.44	0.00	-4,043.47
750 L 417000 932 401 000	Student Body Ac/GBasketball F/GBasketball Fundrai	-1,664.09	-3,691.90	2,681.32	-2,674.67
750 L 417000 933 401 000	Student Body Ac/Wrestling F/Wrestling Fundraising	-308.34	0.00	95.70	-212.64
750 L 417000 934 401 000	Student Body Ac/Baseball F/Baseball Fundraising	-772.38	-2,400.00	451.88	-2,720.50
750 L 417000 935 401 000	Student Body Ac/Golf F/Golf Fundraising	-4,321.36	-600.00	358.86	-4,562.50
750 L 417000 936 401 000	Student Body Ac/Softball F/Softball Fundraising	-626.78	-400.00	0.00	-1,026.78
750 L 417000 937 401 000	Student Body Ac/Track F/Track Fundraising	-757.35	-500.00	900.00	-357.35
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:	-161,034.57	-22,942.36	28,224.19	-155,752.74

Total Asset Accounts:	161,034.57	11,619.34	-16,901.17	155,752.74
Total Liability Accounts:	-161,034.57	-22,942.36	28,224.19	-155,752.74
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	-11,323.02	11,323.02	0.00

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

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

Account	Description	Mar. 1, 2021 Beginning Balance	Posted SBAA Receipts	Posted SBAA Disbursements	Mar. 31, 2021 Ending Balance
750 A 111000 101 602 000	Cash/Cash	23,317.55	1,087.74	-2,938.90	21,466.39
	Total Asset Accounts:	23,317.55	1,087.74	-2,938.90	21,466.39
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	-93.16	0.00	64.26	-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	-2,088.67	-117.75	253.23	-1,953.19
750 L 417000 866 602 000	Student Body Ac/Sales Tax/Sales Tax	-166.99	-67.89	142.29	-92.59
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	-326.65	0.00	65.01	-261.64
750 L 417000 887 602 000	Student Body Ac/Yearbook/Yearbook	-4,573.10	-902.10	2,320.00	-3,155.20
750 L 417000 889 602 000	Student Body Ac/Art Club/Art Club	-1,120.79	0.00	0.00	-1,120.79
750 L 417000 899 602 000	Student Body Ac/Cheerleading G/Cheerleading	-562.77	0.00	40.00	-522.77
750 L 417000 900 602 000	Student Body Ac/Cross Country G/Cross Country	-362.15	0.00	0.00	-362.15
750 L 417000 901 602 000	Student Body Ac/Football G/Football	-1,731.49	0.00	0.00	-1,731.49
750 L 417000 903 602 000	Student Body Ac/Volleyball G/Volleyball	-2,952.04	0.00	0.00	-2,952.04
750 L 417000 904 602 000	Student Body Ac/BBasketball G/Boys Basketball	-69.90	0.00	0.00	-69.90
750 L 417000 905 602 000	Student Body Ac/GBasketball G/Girls Basketball	-431.38	0.00	0.00	-431.38
750 L 417000 906 602 000	Student Body Ac/Wrestling G/Wrestling	-951.40	0.00	0.00	-951.40
750 L 417000 912 602 000	Student Body Ac/Track G/Track & Field	-183.24	0.00	0.00	-183.24
750 L 417000 939 602 000	Student Body Ac/Faculty/Faculty	-18.71	0.00	9.44	-9.27
750 L 417000 940 602 000	Student Body Ac/Student Council/Student Council	-536.88	0.00	0.00	-536.88
750 L 417000 941 602 000	Student Body Ac/6th Grade/6th Grade	-250.41	0.00	0.00	-250.41
750 L 417000 942 602 000	Student Body Ac/Veterans Prg/Veterans Program	-472.11	0.00	0.00	-472.11
750 L 417000 943 602 000	Student Body Ac/Chess Club/Chess Club	-45.27	0.00	0.00	-45.27
750 L 417000 944 602 000	Student Body Ac/Business Club/Business Club	-632.17	0.00	0.00	-632.17
750 L 417000 945 602 000	Student Body Ac/Special Ed/Special Education	-281.24	0.00	44.67	-236.57
750 L 417000 948 602 000	Student Body Ac/Lifetime Sports/Lifetime Sports	-2,633.54	0.00	0.00	-2,633.54
750 L 417000 949 602 000	Student Body Ac/Debate Club/Debate Club	-100.00	0.00	0.00	-100.00
750 L 417000 950 602 000	Student Body Ac/7th Grade/7th Grade	-328.00	0.00	0.00	-328.00
750 L 417000 951 602 000	Student Body Ac/8th Grade/8th Grade	-1,009.98	0.00	0.00	-1,009.98
750 L 417000 952 602 000	Student Body Ac/Gifted-Talented/Gifted and Talent	-82.02	0.00	0.00	-82.02
	Total Liability Accounts:	-23,317.55	-1,087.74	2,938.90	-21,466.39

Account	Description	Mar. 1, 2021 Beginning Balance	Posted SBAA Receipts	Posted SBAA Disbursements	Mar. 31, 2021 Ending Balance
	Total Asset Accounts:	23,317.55	1,087.74	-2,938.90	21,466.39
	Total Liability Accounts:	-23,317.55	-1,087.74	2,938.90	-21,466.39
	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 - ASB Board Summary Report

Account	Description	Mar. 1, 2021 Beginning Balance	Posted SBAA Receipts	Posted SBAA Disbursements	Mar. 31, 2021 Ending Balance
750 A 111000 101 491 000	Cash/Cash	3,485.66	0.00	-175.64	3,310.02
	Total Asset Accounts:	3,485.66	0.00	-175.64	3,310.02
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	-2,309.49	0.00	175.64	-2,133.85
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:	-3,485.66	0.00	175.64	-3,310.02
	Total Asset Accounts:	3,485.66	0.00	-175.64	3,310.02
	Total Liability Accounts:	-3,485.66	0.00	175.64	-3,310.02
	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 101 Acct. Receipt/Disbursement Summary Rpt - ASB BOARD SUMMARY REPORT

Account	Description	Mar. 1, 2021 Beginning Balance	Posted SBAA Receipts	Posted SBAA Disbursements	Mar. 31, 2021 Ending Balance
750 A 111000 101 101 000	Cash/Cash/Cash	21,751.42	0.09	-230.32	21,521.19
750 A 111000 103 101 000	Cash/Cash-Savings/Cash-Savings	683.31	0.00	0.00	683.31
	Total Asset Accounts:	22,434.73	0.09	-230.32	22,204.50
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	-15,049.87	0.00	0.00	-15,049.87
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	-1,116.74	0.00	0.00	-1,116.74
750 L 417000 222 101 000	Student Body Ac/McCall Art/McCall Art Calendar	-219.50	0.00	0.00	-219.50
750 L 417000 303 101 000	Student Body Ac/Sunshine Fund/Sunshine Fund	-537.51	0.00	230.32	-307.19
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	-943.88	0.00	0.00	-943.88
750 L 417000 620 101 000	Student Body Ac/Interest/Interest	57.44	-0.09	0.00	57.35
750 L 417000 909 101 000	Student Body Ac/Library/Library	-4,546.44	0.00	0.00	-4,546.44
	Total Liability Accounts:	-22,434.73	-0.09	230.32	-22,204.50

Total Asset Accounts:	22,434.73	0.09	-230.32	22,204.50
Total Liability Accounts:	-22,434.73	-0.09	230.32	-22,204.50
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	Mar. 1, 2021 Beginning Balance	Posted SBAA Receipts	Posted SBAA Disbursements	Mar. 31, 2021 Ending Balance
750 A 111000 101 102 000	Cash/Cash	12,981.00	288.59	-280.01	12,989.58
	Total Asset Accounts:	12,981.00	288.59	-280.01	12,989.58
750 L 417000 120 102 000	Student Body Ac/Music/Music	-97.13	0.00	0.00	-97.13
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	-142.21	0.00	0.00	-142.21
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	-263.55	0.00	0.00	-263.55
750 L 417000 307 102 000	Student Body Ac/Classroom 3/Classroom 3	-512.08	0.00	0.00	-512.08
750 L 417000 308 102 000	Student Body Ac/Classroom 4/Classroom 4	-1,150.49	-19.76	62.46	-1,107.79
750 L 417000 309 102 000	Student Body Ac/Classroom 5/Classroom 5	-3,781.85	-15.00	19.51	-3,777.34
750 L 417000 401 102 000	Student Body Ac/General/General	-2,534.60	-253.83	198.04	-2,590.39
750 L 417000 666 102 000	Student Body Ac/Run Girl Run/Run Girl Run	-340.05	0.00	0.00	-340.05
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	-193.25	0.00	0.00	-193.25
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:	-12,981.00	-288.59	280.01	-12,989.58
	Total Asset Accounts:	12,981.00	288.59	-280.01	12,989.58
	Total Liability Accounts:	-12,981.00	-288.59	280.01	-12,989.58
	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 **********

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			
000023217	000026111	327.00		03/01/2021	Comfort Inn & Suites	03/01/2021	03/31/2021	Bevill, Lauren
State Cheer, Three Rooms					327.00		03/04/2021	
750 L 417000 922 401 000					327.00			
000023218	000026112	327.00		03/01/2021	Comfort Inn & Suites	03/01/2021	03/31/2021	Bevill, Lauren
State Cheer, Three Rooms					327.00		03/05/2021	
750 L 417000 922 401 000					327.00			
000023219	000026116	121.32		03/01/2021	Hansen, Cody	03/01/2021	03/31/2021	Bevill, Lauren
REIM: Stax, team fundraiser supplies					121.32		02/06/2021	
750 L 417000 932 401 000					121.32			
000023220	000026114	280.00		03/01/2021	Maxwell, Kristine	03/01/2021	03/31/2021	Bevill, Lauren
PER DIEM: Cheer Athletes Lunch					60.00			
750 L 417000 864 401 000					60.00			
PER DIEM: Cheer Athletes Dinner					120.00			
750 L 417000 864 401 000					120.00			
PER DIEM: Cheer Coaches Lunch					10.00			
750 L 417000 922 401 000					10.00			
PER DIEM: Cheer Coaches Dinner					20.00			
750 L 417000 922 401 000					20.00			
PER DIEM:Cheer Coaches Breakfast					10.00			
750 L 417000 922 401 000					10.00			
PER DIEM: Cheer Athletes Breakfast					60.00			
750 L 417000 922 401 000					60.00			
000023221	000026108	202.80		03/01/2021	Payette High School	03/01/2021	03/31/2021	Bevill, Lauren
REIM: District BBB Official					202.80			
750 L 417000 920 401 000					202.80			
000023222	000026109	72.00		03/01/2021	Rocky Mountain Signs	03/01/2021	03/31/2021	Bevill, Lauren
Senior Cheer Banners					72.00			
750 L 417000 864 401 000					72.00			
000023223	000026115	640.00		03/01/2021	Sleep Inn	03/01/2021		Bevill, Lauren
Wrestling State Hotel Rooms					640.00 56969737		03/01/2021	
750 L 417000 922 401 000					640.00			
000023224	000026113	720.00		03/01/2021	Tinney, Jason	03/01/2021	03/31/2021	Bevill, Lauren
PER DIEM: BB Athletes Lunch					150.00			
750 L 417000 864 401 000					150.00			
PER DIEM:BB Athletes Dinner					300.00			
750 L 417000 864 401 000					300.00			
PER DIEM:BB Coaches Lunch					30.00			
750 L 417000 922 401 000					30.00			
PER DIEM:BB Coaches Dinner					60.00			
750 L 417000 922 401 000					60.00			
PER DIEM:BB Coaches Breakfast					30.00			
750 L 417000 922 401 000					30.00			

* 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			
000023224	000026113				...continued			
PER DIEM:BB Athletes Breakfast					150.00			
750 L 417000 922 401 000					150.00			
000023225	000026143	2,560.00		03/02/2021	Bucks Bags	03/02/2021	03/31/2021	Bevill, Lauren
Girls Basketball Supplies					2,560.00 D-22512		02/16/2021	
750 L 417000 932 401 000					2,560.00			
000023226	000026142	47.61		03/02/2021	Hietala, Larry	03/02/2021	03/31/2021	Bevill, Lauren
REIM: Amazon, wiffle golf balls					47.61			
750 L 417000 935 401 000					47.61			
000023227	000026335	498.20		03/08/2021	BSN Sports	03/08/2021	03/31/2021	Bevill, Lauren
Football Supplies					498.20 911762981		02/24/2021	
750 L 417000 928 401 000					498.20			
000023228	000026331	40.90		03/08/2021	Builders FirstSource	03/08/2021	03/31/2021	Bevill, Lauren
Drama Stage Supplies					YES 40.90 82953896		03/02/2021	
750 L 417000 875 401 000					40.90			
000023229	000026332	1,686.52		03/08/2021	Franklin Building Supply	03/08/2021	03/31/2021	Bevill, Lauren
Industrial Arts Supplies					1,686.52 964698			
750 L 417000 881 401 000					1,686.52			
000023230	000026334	3,565.00		03/08/2021	LaQuinta Inn & Suites Boise Towne Squ	03/08/2021	03/31/2021	Bevill, Lauren
Boys Basketball State Hotel 3/4 to 3/6					2,300.00			
750 L 417000 922 401 000					2,300.00			
Girls Basketball State Hotel 2/18 to 2/19					1,265.00			
750 L 417000 922 401 000					1,265.00			
000023231	000026333	89.29		03/08/2021	Maxwell, Kristine	03/08/2021	03/31/2021	Bevill, Lauren
REIM: State Cheer, supplies					89.29			
750 L 417000 926 401 000					89.29			
000023232	000026362	22.80		03/10/2021	Idaho State Tax Commission	03/10/2021	03/31/2021	Bevill, Lauren
February Tax Collected					22.80			
750 L 417000 866 401 000					22.80			
000023233	000026529	95.70		03/15/2021	Rocky Mountain Signs	03/15/2021	03/31/2021	Bevill, Lauren
Wrestling Plaques					95.70 20623		03/10/2021	
750 L 417000 933 401 000					95.70			
000023234	000026530	1,328.90		03/15/2021	Rustic Road Shirt Shop	03/15/2021	03/31/2021	Bevill, Lauren
Baseball Pullovers					YES 428.90 2021--0313		03/13/2021	
750 L 417000 934 401 000					428.90			
Track Jackets					YES 900.00 2021-0314		03/14/2021	
750 L 417000 937 401 000					900.00			

* 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				
000023235	000026528	181.25		03/15/2021	Sorensen, Bradford	03/15/2021	03/31/2021	Bevill, Lauren
REIM: Riverbirch, team green fees				181.25			03/11/2021	
750 L 417000 935 401 000				181.25				
000023236	000026531	24.15		03/15/2021	Swanson, Audrey	03/15/2021	03/31/2021	Bevill, Lauren
REIM: Albertsons, drama rehearsal supplies				7.19			03/05/2021	
750 L 417000 875 401 000				7.19				
REIM: Albertsons, drama rehearsal supplies				16.96				
750 L 417000 875 401 000				16.96				
000023237	000026538	278.92		03/17/2021	BSN Sports	03/17/2021	03/31/2021	Bevill, Lauren
Baseball Supplies				255.94	911865731		03/04/2021	
750 L 417000 907 401 000				255.94				
Shipping and Handling				22.98				
750 L 417000 934 401 000				22.98				
000023238	000026537	148.30		03/17/2021	Payette High School	03/17/2021		Bevill, Lauren
Officials, District Basketball				148.30			03/03/2021	
750 L 417000 920 401 000				148.30				
000023239	000026539	973.38		03/17/2021	US Bank Corp 0941	03/17/2021	03/31/2021	Bevill, Lauren
PNTA, Drama Supplies				42.39			02/09/2021	
750 L 417000 875 401 000				42.39				
Epic Sports, Football Supplies				128.88			02/09/2021	
750 L 417000 928 401 000				128.88				
Zoom, Drama Subscription				14.99			02/24/2021	
750 L 417000 875 401 000				14.99				
Jones, NHS Tassels and Cords				41.89			02/25/2021	
750 L 417000 884 401 000				41.89				
Amazon, Golf Supplies				299.80			03/01/2021	
750 L 417000 908 401 000				299.80				
Rite Aid, Football Supplies				89.96			03/03/2021	
750 L 417000 928 401 000				89.96				
Amazon, Football Blocking Pads				209.94			03/03/2021	
750 L 417000 928 401 000				209.94				
Amazon, Track Shot Puts				79.98			03/05/2021	
750 L 417000 912 401 000				79.98				
Amazon, Track Discs				65.55			03/05/2021	
750 L 417000 912 401 000				65.55				
000023240	000026602	15.00		03/18/2021	Idaho Digital Learning	03/18/2021		Bevill, Lauren
K Jonshon, Career Math A				15.00	421203-1		02/17/2021	
750 L 417000 874 401 000				15.00				
000023241	000026601	250.56		03/18/2021	Meadow Gold Dairy	03/18/2021	03/31/2021	Bevill, Lauren
Milk				62.64	533193		02/05/2021	
750 L 417000 886 401 000				62.64				
Milk				62.64	534243		02/12/2021	
750 L 417000 886 401 000				62.64				

* 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		
000023241	000026601				...continued			
Milk						62.64	535250	02/19/2021
750 L 417000 886 401 000						62.64		
Milk						62.64	536303	02/26/2021
750 L 417000 886 401 000						62.64		
000023242	000026603	2,256.95		03/18/2021	Riddell	03/18/2021	03/31/2021	Bevill, Lauren
Kombine Shoulder Pads						2,256.95	951342367	03/09/2021
750 L 417000 901 401 000						2,256.95		
000023243	000026605	35.00		03/19/2021	Rocky Mountain Signs	03/19/2021		Bevill, Lauren
State Wrestling Banners						35.00		
750 L 417000 921 401 000						35.00		
000023244	000026606	130.00		03/19/2021	Sorensen, Bradford	03/19/2021	03/31/2021	Bevill, Lauren
REIM: Riverburch, green fees						130.00		
750 L 417000 935 401 000						130.00		

	28 Check Requests for MDHS Checking
16,918.55	Net Amount of Check Requests for MDHS Checking
1,369.80	1099 Amount of Check Requests for MDHS Checking
	Grand Totals
	28 Check Requests
16,918.55	Net Amount of Check Requests
1,369.80	1099 Amount of Check Requests

* A void check record exists for this check.

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

Description: SBAA Entity 602 Check Request Report - ASB Check Request Report

Bank Account: PLMS 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		
000006114	000026358	12.21		03/09/2021	Minshall, Leslie	03/09/2021	03/31/2021	Campbell, Sally
Reim Food Drive contest winner prize						12.21	Ridleys3321	
750 L 417000 884 602 000						12.21		
000006115	000026357	64.26		03/09/2021	Pinard, Graham	03/09/2021	03/31/2021	Campbell, Sally
Reim music class treats						64.26	RiteAid2421	
750 L 417000 120 602 000						64.26		
000006116	000026356	44.67		03/09/2021	Ridley's Family Markets	03/09/2021	03/31/2021	Campbell, Sally
Viking Java Cafe' supplies						44.67		
750 L 417000 945 602 000						44.67		
000006117	000026364	52.80		03/11/2021	Jones School Supply Co Inc	03/11/2021	03/31/2021	Campbell, Sally
Honor Society pins/boxes						52.80	1790001	03/04/2021
750 L 417000 884 602 000						52.80		
000006118	000026386	2,320.00		03/11/2021	Jostens Inc	03/11/2021	03/31/2021	Campbell, Sally
Yearbook deposit						2,320.00	030121	
750 L 417000 887 602 000						2,320.00		
000006119	000026363	141.25		03/11/2021	Treasure Valley Coffee	03/11/2021	03/31/2021	Campbell, Sally
Coffee						141.25	2160:07196672	02/09/2021
750 L 417000 401 602 000						141.25		
000006120	000026387	142.29		03/11/2021	Idaho State Tax Commission	03/11/2021	03/31/2021	Campbell, Sally
February Sales Tax						142.29		
750 L 417000 866 602 000						142.29		
000006121	000026390	23.00		03/11/2021	Idaho Transportation Dept	03/11/2021	03/31/2021	Campbell, Sally
Science Trailer Registration/Exempt Plate						23.00		
750 L 417000 401 602 000						23.00		
000006122	000026604	40.00		03/18/2021	Rustic Road Shirt Shop	03/24/2021		Campbell, Sally
Cheer Jacket					YES	40.00	2021-0314A	03/14/2021
750 L 417000 899 602 000						40.00		
000006123	000026610	98.42		03/24/2021	US Bank Na	03/24/2021		Campbell, Sally
Spotify						9.99	Feb2021	02/15/2021
750 L 417000 401 602 000						9.99		
Can Opener						9.44	WalMart22721	02/27/2021
750 L 417000 939 602 000						9.44		
Coat for student						78.99	Amzn3521	03/05/2021
750 L 417000 401 602 000						78.99		

	10 Check Requests for PLMS Checking
2,938.90	Net Amount of Check Requests for PLMS Checking
40.00	1099 Amount of Check Requests for PLMS Checking

* A void check record exists for this check.

Bank Account: PLMS 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**

Grand Totals

10	Check Requests
2,938.90	Net Amount of Check Requests
40.00	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			
000000130	000026309	123.83		03/04/2021	US Bank Na	03/04/2021	03/31/2021	Butler, Christine
Finals snacks, gift cards, chess board						123.83		
750 L 417000 201 491 000						123.83		
000000131	000026535	51.81		03/16/2021	US Bank Na	03/16/2021		Butler, Christine A.
Albertsons - Pizza for students						32.25		
750 L 417000 201 491 000						32.25		
Albertsons - ingredients for banana bread						19.56		
750 L 417000 201 491 000						19.56		

	2 Check Requests for HHS Checking
175.64	Net Amount of Check Requests for HHS Checking
0.00	1099 Amount of Check Requests for HHS Checking
	Grand Totals
	2 Check Requests
175.64	Net Amount of Check Requests
0.00	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		
000002046	000026110	40.28		03/01/2021	Idaho Spring Water Co.	03/01/2021	03/31/2021	Davenport, Wendy
staff water					YES	40.28	22521	02/25/2021
750 L 417000 401 102 000						40.28		
000002047	000026323	32.00		03/05/2021	Idaho Vital Records	03/05/2021	03/31/2021	Davenport, Wendy
Syliva Lynn Grooms B.C.						16.00	030521	03/05/2021
750 L 417000 401 102 000						16.00		
Walter Edward Grooms B.C.						16.00	030521	03/05/2021
750 L 417000 401 102 000						16.00		
000002048	000026349	39.92		03/09/2021	Ridley's Family Markets	03/09/2021	03/31/2021	Davenport, Wendy
4th cooking supplies						10.68	21721	02/17/2021
750 L 417000 308 102 000						10.68		
sick room supplies						9.48	21721	02/17/2021
750 L 417000 401 102 000						9.48		
4th cooking supplies						19.76	21021	02/10/2021
750 L 417000 308 102 000						19.76		
000002049	000026389	60.00		03/11/2021	Long Valley Coffee	03/11/2021	03/31/2021	Davenport, Wendy
staff coffee					YES	60.00	31121	03/11/2021
750 L 417000 401 102 000						60.00		
000002050	000026456	51.53		03/15/2021	US Bank Na	03/15/2021	03/31/2021	Davenport, Wendy
amazon - labyrinth						5.60	3421	03/04/2021
750 L 417000 308 102 000						5.60		
amazon - labyrinth						5.60	3421	03/04/2021
750 L 417000 308 102 000						5.60		
amazon - labyrinth						5.06	3421	03/04/2021
750 L 417000 308 102 000						5.06		
amazon - labyrinth						5.49	3421	03/04/2021
750 L 417000 308 102 000						5.49		
amazon - labyrinth						5.20	3421	03/04/2021
750 L 417000 308 102 000						5.20		
amazon - labyrinth						5.07	3421	03/04/2021
750 L 417000 308 102 000						5.07		
unconventional - small animals						19.51	3421	03/04/2021
750 L 417000 309 102 000						19.51		
000002051	000026536	16.00		03/16/2021	Idaho Vital Records	03/16/2021	03/31/2021	Davenport, Wendy
B.C. for Harlin Worth - dad lost the previous						16.00	031621	03/16/2021
750 L 417000 401 102 000						16.00		
000002052	000026611	40.28		03/29/2021	Idaho Spring Water Co.	03/29/2021		Davenport, Wendy
staff water					YES	40.28	32521	03/25/2021
750 L 417000 401 102 000						40.28		

* A void check record exists for this check.

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

	7 Check Requests for DES Checking
280.01	Net Amount of Check Requests for DES Checking
140.56	1099 Amount of Check Requests for DES Checking
	Grand Totals
	7 Check Requests
280.01	Net Amount of Check Requests
140.56	1099 Amount of Check Requests

* A void check record exists for this check.

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

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

Bank Account: BRME Checking (Us Bank Na)

Check Nbr	Check ID	Amount	Void	Check Date	Vendor	Prt/Pst Dt	Stmt Date	Entered By
000002307	000026607	230.32		03/19/2021	US Bank Na	03/19/2021	03/31/2021	Frederick, Jodi

Description	1099	Invoice Amount	Invoice Number	Invoice Date
Amazon sunshine St Patrick supplies		152.43	31921	03/19/2021
Ridleys sunshine st patrick supplies		25.40	31921	03/19/2021
Oriental Trading sunshine st patrick supplies		52.49	31921	03/19/2021

General Ledger Account Distribution	Accounting Amount
750 L 417000 303 101 000	152.43
750 L 417000 303 101 000	25.40
750 L 417000 303 101 000	52.49

Grand Totals

1	Check Requests
230.32	Net Amount of Check Requests
0.00	1099 Amount of Check Requests

* A void check record exists for this check.

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

McCall-Donnelly SCHOOL DISTRICT
"Developing Lifelong Learners *Today*"

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

Date: May 10, 2021
To: Board of Trustees
From: Jim Foudy
Subject: Staff Member New Hires

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

Location	Employee	Assignment	*Certification Required
PLMS	Riley Bevill	Special Education Teacher (1 year Temporary)	Yes
MDHS	Amber Green	Head Coach Girls' Volleyball	No
MDHS	Kate McMahan	Counselor	Yes
MDHS	Lisa Pingrey	Mathematics and Science Teacher	Yes
MDHS	Greg Pittenger	Head Girls' Soccer Coach	No
BMES	Sara Wolf	Special Education Teacher	Yes

_____
Jim Foudy
Superintendent

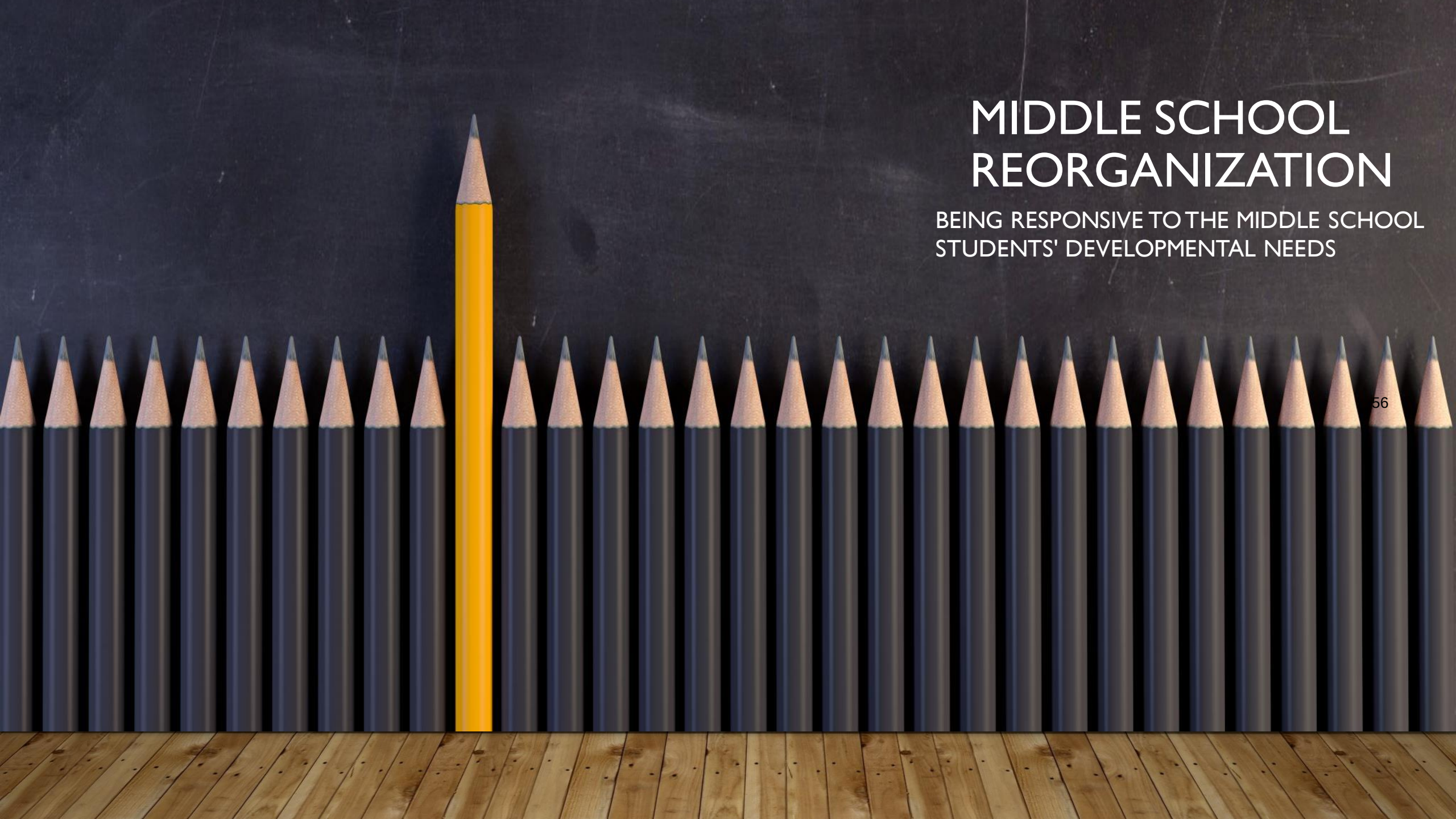
McCall-Donnelly Joint School District No. 421
120 Idaho Street, McCall, ID 83638
Phone: (208) 634-2161 Fax: (208) 634-4075

Date: May 10, 2021
To: Board of Trustees
From: Jim Foudy
Subject: Employee Retirement and /or Resignations

It is recommended that the following retirements and/or resignation be approved:

Location	Employee	Current Assignment	Effective Date
MDHS	Riley Bevill	Senior Project Teacher/Special Education Paraprofessional	August 2021
BMES	Peggy Riches	Kindergarten Paraprofessional	August 2021
BMES	Sara Wolf	Kindergarten Teacher	August 2021

_____
Jim Foudy
Superintendent



MIDDLE SCHOOL REORGANIZATION

BEING RESPONSIVE TO THE MIDDLE SCHOOL STUDENTS' DEVELOPMENTAL NEEDS

02. Middle Schools/Junior High Schools. (4-11-06)

a. No later than the end of Grade eight (8) each student shall develop parent-approved student learning plans for their high school and post-high school options. The learning plan shall be developed by students with the assistance of parents or guardians, and with advice and recommendation from school personnel. It shall be reviewed annually and may be revised at any time. The purpose of a parent-approved student learning plan is to outline a course of study and learning activities for students to become contributing members of society. A student learning plan describes, at a minimum, the list of courses and learning activities in which the student will engage while working toward meeting the school districts or LEA's graduation standards. The school district or LEA will have met its obligation for parental involvement if it makes a good faith effort to notify the parent or guardian of the responsibility for the development and approval of the learning plan. A learning plan will not be required if the parent or guardian requests, in writing, that no learning plan be developed.

b. (Effective for all students that enter the sixth grade in the fall of 2006 or later.) A student must have taken pre-algebra before the student will be permitted to enter grade nine (9).

c. Other <u>required</u> instruction for all middle school students:

Health (wellness)

Physical Education (fitness)

d. Other required <u>offerings</u> of the school:

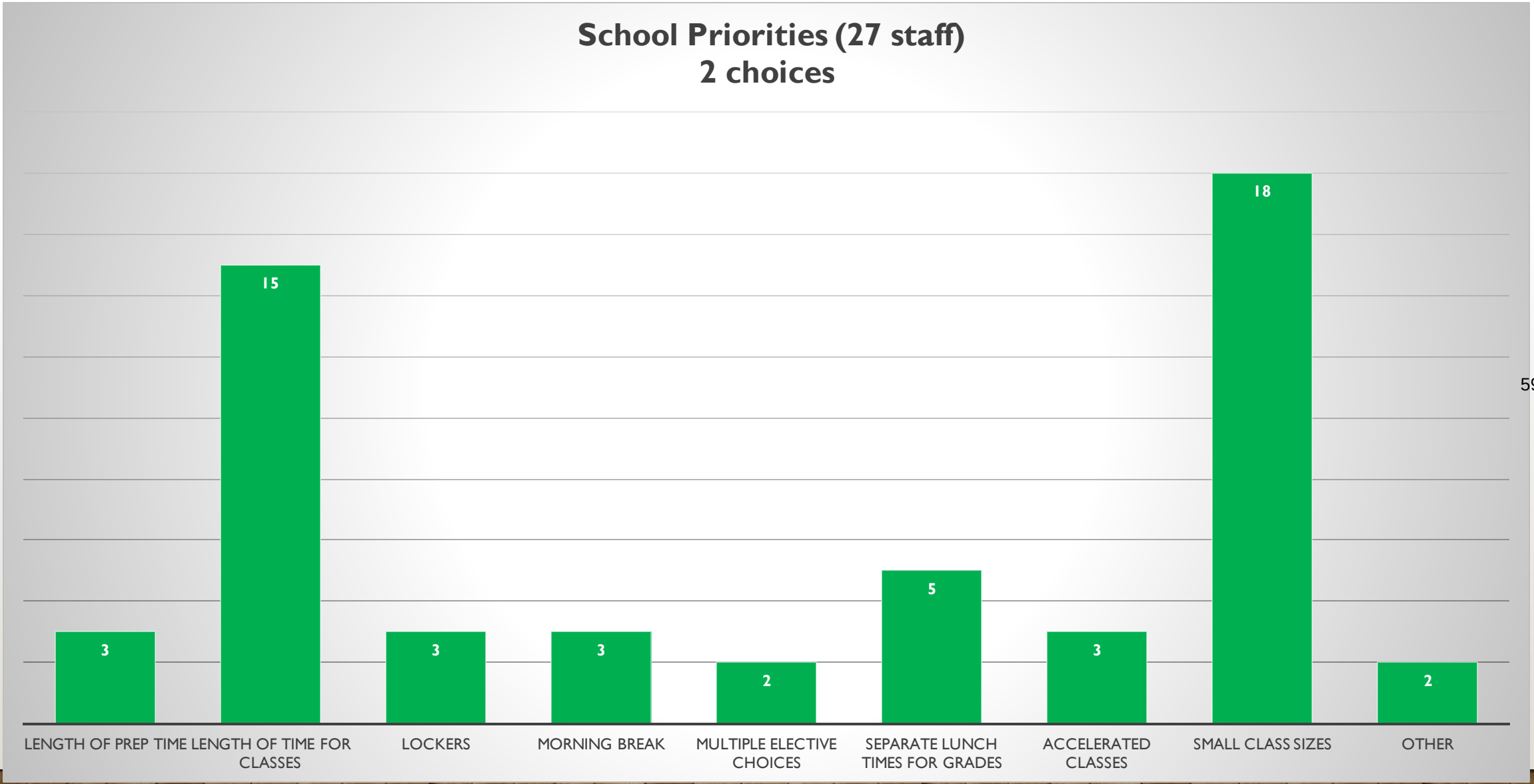
Family and Consumer Science (Business)

Fine & Performing Art (Art and Pottery)

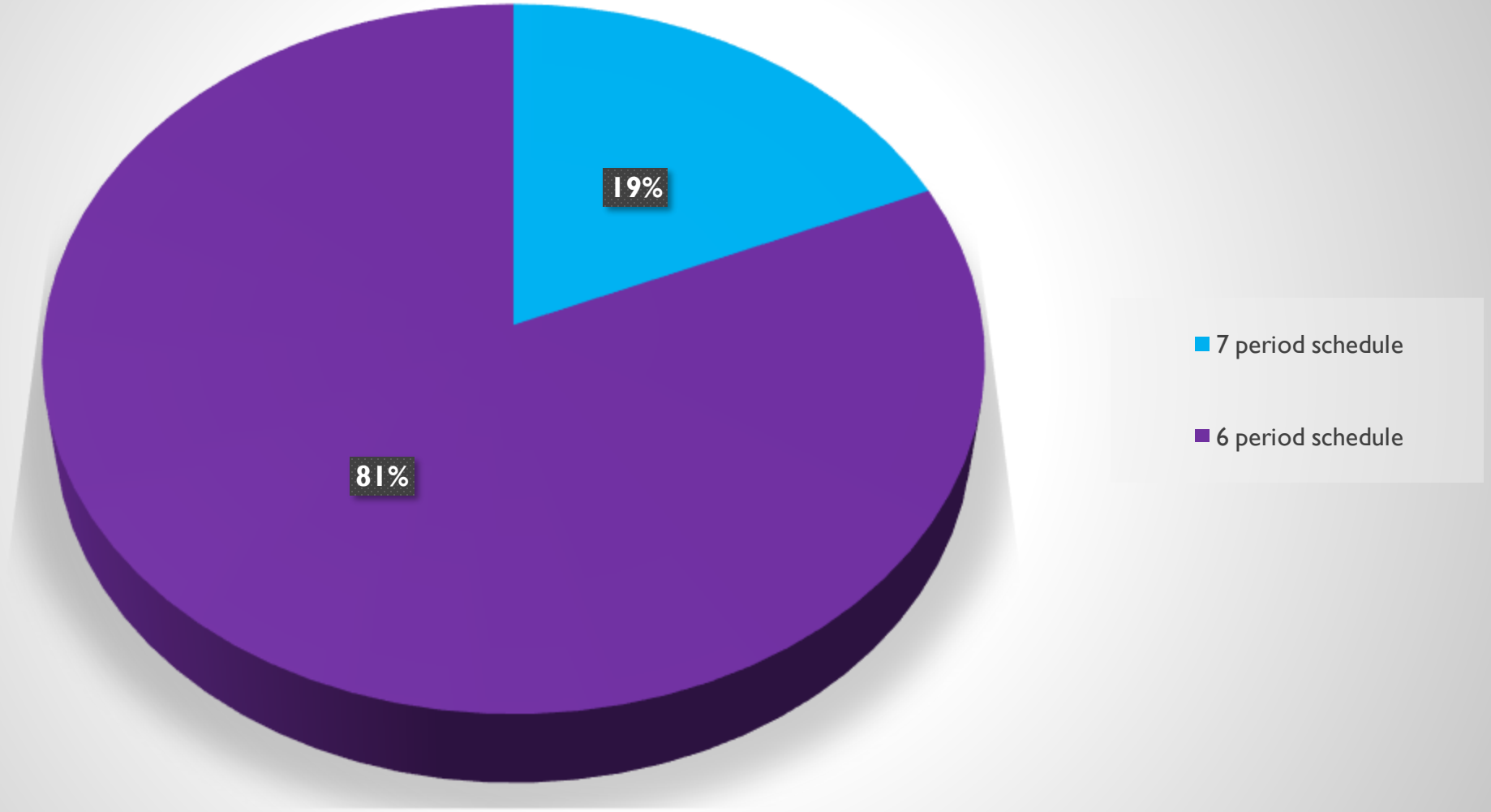
Professional Technical Education (Computers)

Advisory Period (middle school only)

Teacher	1	2	3	4	5	6	7	Advisory
Swift	Sci	Sci		Phy Sci	Sci	Sci	Sci	8
Gebhards	Alg	Alg	Math	Math	Math		Geometry	8
Pacold	LA	LA	LA	LA		LA	Creative W.	8
Mapp	Social		Social	Social	Social	Current Events	Social	8
Zwang	8 Math	8 Math	8 Lab	8 Lab		8 Math	7 Lab	8
Baker	SS		SS	SS	SS	SS	Spanish	7
Minshall	LA	LA		LA	LA	LA	Debate/Drama	7
Thompson	Sci	Sci	Sci	Sci		Sci Projects	Sci	7
Florence	Math	Math Lab	Math	Math	Math	Math		7
Hansen		8 Comp	7 Comp	Business	8 Comp	Multi-Media	7 Comp	7
Wheeler	PE	PE	PE		PE	6 PE	6 PE	Lunch Duty
Romero	Orchestra	Guitar	Choir					
Pinard					7/8 Band	6 Band	6 Band	7
Hopkins	Art	Art	8 Health/Art	8 Health		8 Health	Art II	8
Hathaway	ELA	ELA	ELA	ELA	ELA	Computer		6
Hoogendyk	ELA	ELA	ELA	ELA	ELA	S.T.E.M		6
Sinclair	Sci	Sci	Sci	Sci	Sci		Health	6
Brown	Social	Social	Social	Social	Social		Art	6
Nokes	Math	Acc Math	Acc Math	Math	Math		Math Lab	6


School Priorities (27 staff)
2 choices
3
15
3
3
2
5
3
18
2
LENGTH OF PREP TIME
LENGTH OF TIME FOR CLASSES
LOCKERS
MORNING BREAK
MULTIPLE ELECTIVE CHOICES
SEPARATE LUNCH TIMES FOR GRADES
ACCELERATED CLASSES
SMALL CLASS SIZES
OTHER

Teacher preference



Teacher	1	2	3	4	5	6	Advisory	
Swift	Earth Sci		Earth Sci	Earth Sci	Earth Sci	Earth Sci		8
Gebhards	Geometry	Algebra	Algebra		7 Accelerated	Math Lab		8
Pacold	LA	LA	LA	LA		LA		8
Zwang		8 Math	8 Math	Math Lab	8 Math	8 Math		8
Mapp	Social	Social		Social	Social	Social		8
Baker	Social	Social	Social	Social	Social			7
Minshall	LA		LA	LA	LA	LA		7
7 Science	Sci	Sci		Sci	Sci	Sci		7
Florence	7 Math	7 Math	7 Math		Math Lab	7 Math		7
Hopkins	Art	Art	Health	Health		Health/Art		8
Hansen, C.		7 Comp/7 Comp	7 Comp/7 Comp	Elective/Elective	7 Comp/7 Comp	7 Comp/7 Comp		7
Romero	Orchestra	Guitar	Choir					
Wheeler	PE	PE	PE		6 PE	6 PE		
Pinard				7/8 Band	6 Band	6 Band		
Hathaway	Writing	Writing	Writing	Writing	Writing			6
Henggeler	Reading	Reading	Reading	Reading	Reading			6
Sinclair	Sci	Sci	Sci	Sci		Sci		6
Nokes	Math	Math	Math	Math		Math		6
Brown	Social	Social	Social	Social		Social		6
Lee	6 Math	6 Reading	7 Math		8 Math	7/8 ELA		
Maini	Skills	Skills	Skills	Skills	Skills	Skills		
Havens			Skills	Math	Reading	Skills	Coffee Club	8
Anderegg	6 Math	6 Reading						

REQUIRED CORE INSTRUCTION

6 PERIOD DAY

55 minutes classes daily

+ 10 minutes daily

+ 50 minutes weekly

+ 1,750 minutes yearly

+ 30 hours annually in each requirement

7 PERIOD DAY

45 minute classes daily

- Non mandatory

Elective Losses

ESP (nonspeaking)

Yearbook

Current Issues

Publications

Science Projects

CLASS SIZE COMPARISON

(SAME WITHOUT ADDITIONAL STAFFING)

6 PERIOD CLASSES

- Core Teachers

8th grade: 120 students/5 classes = 24

7th grade: 100 students/5 classes = 20

6th grade: 100 students/5 classes = 20

7 PERIOD CLASSES

- Core Teachers

8th grade: 120 students/5 classes = 24

7th grade: 100 students/5 classes = 20

6th grade: 100 students/5 classes = 20

WHAT TO PRIORITIZE WITH THE EXTRA TIME?

- Physical Development:
  - Health curricula that deal with physical changes and risky lifestyles
  - Programs that encourage adequate exercise and healthy lifestyles
  - Classes with physical activity, peer connection and rest.
- Intellectual Development:
  - Independent thought and relevant learning with peer interactions.
  - Active over passive learning opportunities. (labs, explorative learning)
  - Meaningful experiences over traditional academic learning. Authentic educative activity.

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

Date: **May 10, 2021**

To: **McCall-Donnelly Board of Trustees**

From: **Jim Foudy**

Subject: **Student Occupied Maintenance and Repairs**

According to Idaho Code 33-1019 school districts must annually allocate funds for student occupied building maintenance and repairs. This amount is determined by a State created formula that considers student occupied square footage multiplied by a replacement value, multiplied by 2%. The current square feet of student occupied space for fiscal year 2021 is 238,000. This reflects the inclusion of the newly constructed Heartland High School facility. Per statute, "For school buildings at least one-year-old but less than two years old on the first day of school, exclude one hundred percent (100%) of the square footage." Heartland High School opened its doors to students in August of 2018 and is now included in the calculations. The replacement cost found in Idaho Code 33-1019 is listed at $81.45. Based on these figures, the anticipated target budget for maintenance and operations of student occupied space is $387,702.

It should be noted that any school district expending ***more than*** 4% of the replacement value in a single FY would be able to use that excess as credit against future years until either the credit is depleted or 15 years have expired. We currently hold a significant credit. Although we are not technically required to allocate funds because of our credit – we should continue this practice if and when the funds are available. By meeting the 2% requirement, the credit is preserved, which may be valuable in future years.

To help accomplish this requirement the Superintendent and the Director of Operations annually walk the facilities with each of the principals. A list of major maintenance projects are identified and then prioritized for the next fiscal year.

Projects identified for FY 2022 include:

Barbara Morgan Elementary:

- Removal of hard surface flooring on 1st floor to grind and polish concrete.
- Replace carpet in three classrooms.
- Continue LED retrofit.

Donnelly Elementary School:

- Replace carpet in two classrooms.

McCall-Donnelly High School:

- Addition of office space within counseling center.
- Replace carpet in three classrooms.
- Complete installation of new HVAC-DDC (direct digital control) and LED retrofit.

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Payette Lakes Middle School:

- Replace bleachers, basketball backboards and wall pads, as well as paint gymnasium.
- Replace carpet in three classrooms.

The total budget for these projects is anticipated to meet or exceed the requirement in Idaho Code 33-1019.

Respectfully Submitted,

Jim Foudy
Superintendent
McCall-Donnelly School District

FY 2020 Major Maintenance - Minor Capital Improvement Considerations

Code		Location	Type	Estimate	FY '22 priority
				$ -	
2	Remove/polish 1st floor smooth surface flooring	BRMES	Flooring	$ -	2
2	Classroom carpet replacement	BRMES	Flooring	$ -	5
2	Repair/replace damaged concrete sidwalks	BRMES	Construction	$ -	
2	Upgrade/replace gym sound system	BRMES	Construction	$ -	
		BRMES	Subtotal	$ 154,000.00	$ 73,000.00
2	Classroom carpet replacement	DES	Flooring	$ -	3
		DES	Subtotal	$ 8,000.00	$ 8,000.00
2	Field drainage for baseball field	MDHS	Construction	$ -	
2	Upgrade/replace gym speakers	MDHS	Construction	$ -	
2	Replace smooth surface flooring	MDHS	Flooring	$ -	
2	Classroom carpet replacement	MDHS	Flooring	$ -	6
2	Replace irrigation- main field	MDHS	Landscape	$ -	
2	Repair/replace concrete sidewalks	MDHS	Construction	$ -	
				$ 610,500.00	$ 15,000.00
2	Replace bleachers/b-ball standards/paint	PLMS	Construction	$ -	1
2	Classroom carpet replacement	PLMS	Flooring	$ -	4
2	Replace lockers	PLMS	Construction	$ -	
2	Parking lot repair/replace	PLMS	Construction	$ -	
		PLMS	Subtotal	$ 480,000.00	$ 105,000.00
2	Pave and surface East end of Sabala	Sabala	Construction	$ -	
1 2	Refresh concession stand	Sabala	Construction	$ -	
		Sabala	Subtotal	$ 95,000.00	
2	New District office	MDSD	Construction	$ -	
2	New metal roofing on Bus Barn	MDSD	Construction	$ -	
2	Stibnite property wetland mitigation	MDSD	Construction	$ -	
		MDSD	Subtotal	$ 2,100,000.00	
			Total	$ 3,439,500.00	$ 193,000.00

Legend

1 Potential Health and Safety Issue
2 Repair/Upgrade
3 New/Change
4 Annual Needs

MCCALL-DONNELLY
SCHOOL DISTRICT

APRIL 2, 2021

MCCALL DONNELLY SCHOOL DISTRICT
DISTRICT OFFICE CONCEPT

DESIGN WEST ARCHITECTS

MCCALL DONNELLY SCHOOL DISTRICT
DISTRICT OFFICE CONCEPT

ADMINISTRATION
RECEPTION, WAITING AREA, COPY, WORK ROOM

OFFICE
OFFICE

CIRCULATION & COMMON SPACE
CORRIDORS AND VESTIBULES

CONFERENCE
CONFERENCE ROOM

BREAK ROOM
BREAK ROOM / KITCHEN

SERVICE SPACES
RESTROOMS, STORAGE, DATA, MECHANICAL, JANITORIAL, ETC.

UPSTAIRS PLAN

SECOND FLOOR AREA: 2,200 SQ FT.

DOWNSTAIRS PLAN

FIRST FLOOR AREA: 1,923 SQ FT.

NORTH

TOTAL BUILDING AREA: 4,123 SQ FT.

DESIGN WEST ARCHITECTS

OFFICIAL ACTION ON LEGAL DOCUMENTS FOR 2021 BOND ISSUE

Presentation to McCall School Board

May 10, 2021

45857.0007.13724069.1

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

MAY 10, 2021 BOARD MEETING

- Review April 12 Board Meeting
- Present Bond Documents for Official Action
- Answer Questions

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

APRIL 12 BOARD MEETING FINANCE TEAM AND ROLES

Zions Public Finance—Municipal Advisor

Has fiduciary duty to District. Advises on manner of sale of bonds and reasonableness of rates and terms

Piper Sandler—Bond Underwriter

Acts as intermediary to bond purchasers.

Hawley Troxell—Bond Counsel

Gives Legal opinion bonds are valid and tax exempt

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

APRIL 12 BOARD MEETING 2021 BONDS OVERVIEW

Issue Bonds in June 2021

--Refinance 2012 Bonds to Extend to 2029 from 2026. “Taxable” instead of Tax-exempt because of tax law restrictions, but rates still favorable

--Issue New Money Bonds to produce $22,500,000 proceeds for projects approved at March 9 election

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

TIMELINE OF EVENTS

April 12, 2021 Board Meeting

overview and opportunity for Q&A

May 10, 2021 Board Meeting

action item to approve documents and delegate pricing

May 11, 2021 “Post” preliminary official statement to the market

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

TIMELINE OF EVENTS, CONTINUED

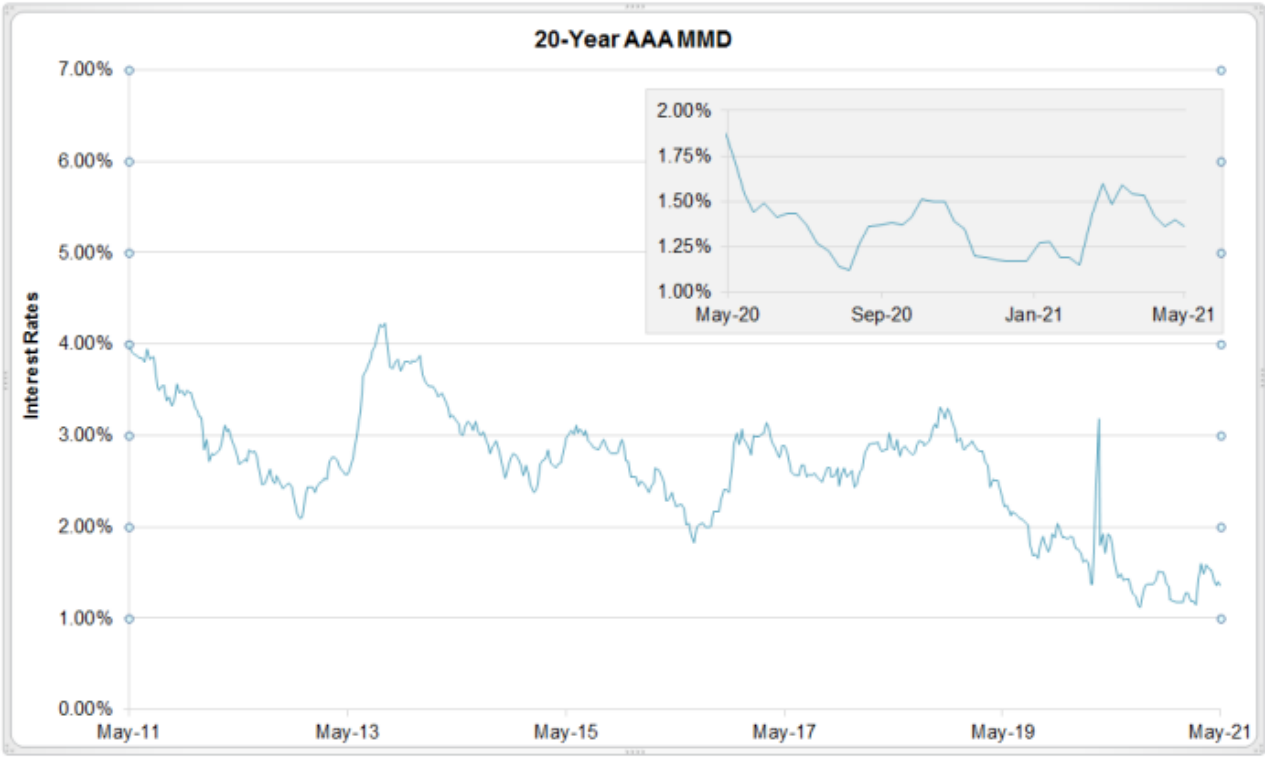
May 26, 2021 Bond Sale. Lock interest rates

June 9, 2021 Closing, District receives funds

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

MARKET UPDATE – INTEREST RATES

Market Update - Interest Rates



HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

MAY 10 BOARD MEETING—COVER MEMO TO BOARD PACKET

HAWLEY TROXELL

MEMORANDUM

TO:	Board of Trustees, McCall-School District 421
FROM:	Nicholas G. Miller/Chelsea Porter
DATE:	May 6, 2021
RE:	Legal Documents for Bond Issue/Actions at May 10, 2021, Board Meeting

Cover Memo to Board Packet

The purpose of this Cover Memo to the Board Packet is to direct the Trustee's attention to the important provisions of the legal documents for the 2021 Bonds. Although voluminous, the documents comprise all actions needed to authorize the bond issue to proceed to its conclusion. As previously discussed, the May 10 Board Meeting is when the District will take official action.

We will attend the meeting to present the materials and answer questions.

Board Packet Contents

The Board Packet is organized as follows:

1. This Cover Memo
2. The Preliminary Official Statement or POS (attached as separate pdf)
3. Bond Resolution
4. Exhibits to the Bond Resolution

Exhibit A - Form of 2021A Bonds
Exhibit B - Form of 2021B Bonds
Exhibit C - Form of Notice of Negotiated Private Bond Sale
Exhibit D - Form of Bond Purchase Agreement
Exhibit E - Form of Information Reporting Agreement
Exhibit F - Form of Escrow Agreement
Exhibit G - Form of Delegation Certificate

Action Item at the Meeting

There is a single action item: Adoption of the Bond Resolution. It contains the authorization of all the related documents.

Hawley Troxell Ennis & Hawley LLP

45857.0007.13724086.1

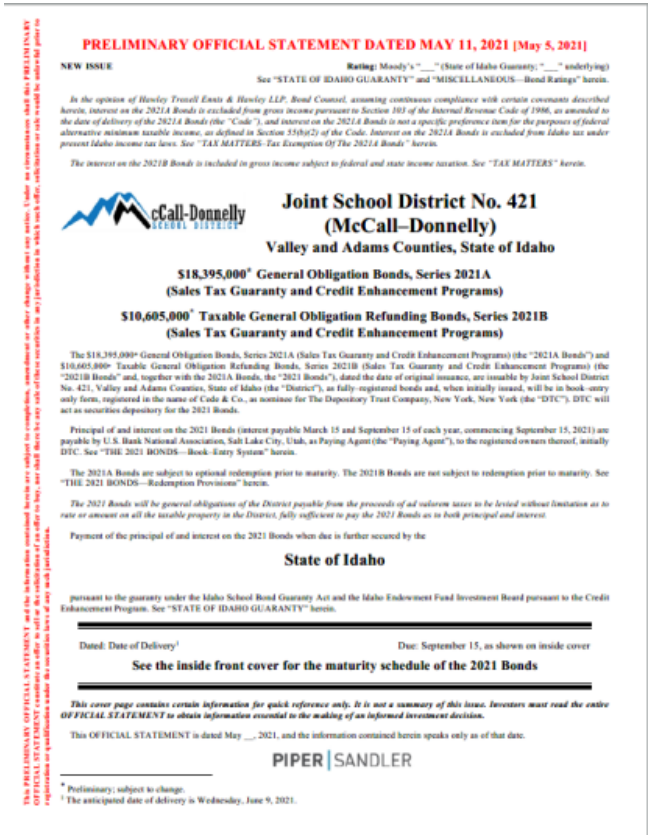
HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

MAY 10, 2021 MEETING. ACTION ITEM: BOND RESOLUTION

Resolution Authorizing the Issuance and Providing for the Sale General Obligation Bonds, Series 2021A(Sales Tax and Credit Enhancement Guaranty) and Taxable General Obligation Refunding Bonds Series 2021B (Sales Tax and Credit Enhancement Guaranty) of Joint School District No. 421, Valley and Adams Counties, State of Idaho, Authorizing the Manner of Sale of the Bonds, Delegating Authority to Approve the Terms, Provisions and Sale of the Bonds, and Providing for Related Matters.

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

PRELIMINARY OFFICIAL STATEMENT



PRELIMINARY OFFICIAL STATEMENT DATED MAY 11, 2021 [May 5, 2021]

NEW ISSUE

Rating: Moody's "___" (State of Idaho Guaranty; "___" underlying)
See "STATE OF IDAHO GUARANTY" and "MISCELLANEOUS—Bond Ratings" herein.

In the opinion of Hawley Troxell Ennis & Hawley LLP, Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the 2021A Bonds is excluded from gross income pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the 2021A Bonds (the "Code"), and interest on the 2021A Bonds is not a specific preference item for the purposes of federal alternative minimum taxable income, as defined in Section 55(b)(2) of the Code. Interest on the 2021A Bonds is excluded from Idaho tax under present Idaho income tax laws. See "TAX MATTERS–Tax Exemption Of The 2021A Bonds" herein.

The interest on the 2021B Bonds is included in gross income subject to federal and state income taxation. See "TAX MATTERS" herein.

McCall-Donnelly SCHOOL DISTRICT

Joint School District No. 421
(McCall–Donnelly)
Valley and Adams Counties, State of Idaho

$18,395,000* General Obligation Bonds, Series 2021A
(Sales Tax Guaranty and Credit Enhancement Programs)

$10,605,000* Taxable General Obligation Refunding Bonds, Series 2021B
(Sales Tax Guaranty and Credit Enhancement Programs)

The $18,395,000* General Obligation Bonds, Series 2021A (Sales Tax Guaranty and Credit Enhancement Programs) (the "2021A Bonds") and $10,605,000* Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax Guaranty and Credit Enhancement Programs) (the "2021B Bonds" and, together with the 2021A Bonds, the "2021 Bonds"), dated the date of original issuance, are issuable by Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"), as fully–registered bonds and, when initially issued, will be in book–entry only form, registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York (the "DTC"). DTC will act as securities depository for the 2021 Bonds.

Principal of and interest on the 2021 Bonds (interest payable March 15 and September 15 of each year, commencing September 15, 2021) are payable by U.S. Bank National Association, Salt Lake City, Utah, as Paying Agent (the "Paying Agent"), to the registered owners thereof, initially DTC. See "THE 2021 BONDS—Book–Entry System" herein.

The 2021A Bonds are subject to optional redemption prior to maturity. The 2021B Bonds are not subject to redemption prior to maturity. See "THE 2021 BONDS—Redemption Provisions" herein.

The 2021 Bonds will be general obligations of the District payable from the proceeds of ad valorem taxes to be levied without limitation as to rate or amount on all the taxable property in the District, fully sufficient to pay the 2021 Bonds as to both principal and interest.

Payment of the principal of and interest on the 2021 Bonds when due is further secured by the

State of Idaho

pursuant to the guaranty under the Idaho School Bond Guaranty Act and the Idaho Endowment Fund Investment Board pursuant to the Credit Enhancement Program. See "STATE OF IDAHO GUARANTY" herein.

Dated: Date of Delivery[1] Due: September 15, as shown on inside cover

See the inside front cover for the maturity schedule of the 2021 Bonds

This cover page contains certain information for quick reference only. It is not a summary of this issue. Investors must read the entire OFFICIAL STATEMENT to obtain information essential to the making of an informed investment decision.

This OFFICIAL STATEMENT is dated May __, 2021, and the information contained herein speaks only as of that date.

PIPER | SANDLER

* Preliminary; subject to change.
[1] The anticipated date of delivery is Wednesday, June 9, 2021.

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

BOND RESOLUTION SECTION 208(D)

(d) … authorizes the Delegated Officers to deem final the POS pursuant to SEC Rule 15c2-12 at such time the POS is final, provided the POS is made available to the Board for review …

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

BOND RESOLUTION SECTION 208(E)

(e) The Bond Purchase Agreement

in substantially the form attached hereto as **Exhibit D** is hereby approved. Upon the sale of the Bonds, the Delegated Officers are hereby authorized to execute and deliver the Bond Purchase Agreement to the Underwriter.

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

BOND RESOLUTION SECTION 208(F). ESCROW AGREEMENT

The Escrow Agreement, in substantially the form attached hereto as **Exhibit F**, with such changes, completion of exhibits, omissions, insertions and revisions as the Chairman or Vice Chairman of the Board shall approve, is hereby authorized.

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

BOND RESOLUTION SECTION 208 (G)

(g) The Information Reporting Agreement in substantially the form attached hereto as **Exhibit E** is hereby ratified and approved in all respects… Upon delivery of the Bonds, the Delegated Officers are hereby authorized to execute and deliver the Information Reporting Agreement. Such Information Reporting Agreement shall constitute the District's undertaking for compliance with Rule 15c2-12.

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

BOND RESOLUTION--DEFINITIONS

"Delegated Officers" shall mean the Superintendent and Chief Financial Officer of the District acting jointly.

"Municipal Advisor" shall mean Zions Bank Public Finance

"Underwriter" shall mean Piper Sandler & Co.

HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

BOND RESOLUTION SECTION 209

Pursuant to Section 57-235, Idaho Code, as amended, the Board **hereby delegates** to the Delegated Officers the power to make the following determinations on **the date of sale of the Bonds**, without any requirement that the members of the Board meet to approve such determinations.

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Bond Resolution 209(a)(1-4)

(1) The rates of interest to be born by the Bonds,

(2) The aggregate principal amount of the Bonds, not to exceed the amounts voted upon at the Election.

(3) The price at which the Bonds will be sold (including any underwriter's discount and original issue premium), provided that the Bonds shall not be sold at less than the aggregate par value thereof.

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DELEGATION CONT'D

(4) The final maturity of the Bonds, provided that the final maturity date of the Refunding Bonds shall fall not later than September 15, 2029, and the final maturity date of the New Money Bonds shall fall not later than September 15, 2038.

QUESTIONS?

Nicholas G. Miller

Chelsea Porter

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HAWLEY TROXELL
ATTORNEYS AND COUNSELORS

This PRELIMINARY OFFICIAL STATEMENT and the information contained herein are subject to completion, amendment or other change without any notice. Under no circumstances shall this PRELIMINARY OFFICIAL STATEMENT constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of these securities in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of any such jurisdiction.

PRELIMINARY OFFICIAL STATEMENT DATED MAY 11, 2021 [May 5, 2021]

NEW ISSUE

Rating: Moody's "___" (State of Idaho Guaranty; "___" underlying)
See "STATE OF IDAHO GUARANTY" and "MISCELLANEOUS—Bond Ratings" herein.

In the opinion of Hawley Troxell Ennis & Hawley LLP, Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the 2021A Bonds is excluded from gross income pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the 2021A Bonds (the "Code"), and interest on the 2021A Bonds is not a specific preference item for the purposes of federal alternative minimum taxable income, as defined in Section 55(b)(2) of the Code. Interest on the 2021A Bonds is excluded from Idaho tax under present Idaho income tax laws. See "TAX MATTERS–Tax Exemption Of The 2021A Bonds" herein.

The interest on the 2021B Bonds is included in gross income subject to federal and state income taxation. See "TAX MATTERS" herein.

Joint School District No. 421 (McCall–Donnelly)

Valley and Adams Counties, State of Idaho

$18,395,000* General Obligation Bonds, Series 2021A (Sales Tax Guaranty and Credit Enhancement Programs)

$10,605,000* Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax Guaranty and Credit Enhancement Programs)

The $18,395,000* General Obligation Bonds, Series 2021A (Sales Tax Guaranty and Credit Enhancement Programs) (the "2021A Bonds") and $10,605,000* Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax Guaranty and Credit Enhancement Programs) (the "2021B Bonds" and, together with the 2021A Bonds, the "2021 Bonds"), dated the date of original issuance, are issuable by Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"), as fully–registered bonds and, when initially issued, will be in book–entry only form, registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York (the "DTC"). DTC will act as securities depository for the 2021 Bonds.

Principal of and interest on the 2021 Bonds (interest payable March 15 and September 15 of each year, commencing September 15, 2021) are payable by U.S. Bank National Association, Salt Lake City, Utah, as Paying Agent (the "Paying Agent"), to the registered owners thereof, initially DTC. See "THE 2021 BONDS—Book–Entry System" herein.

The 2021A Bonds are subject to optional redemption prior to maturity. The 2021B Bonds are not subject to redemption prior to maturity. See "THE 2021 BONDS—Redemption Provisions" herein.

The 2021 Bonds will be general obligations of the District payable from the proceeds of ad valorem taxes to be levied without limitation as to rate or amount on all the taxable property in the District, fully sufficient to pay the 2021 Bonds as to both principal and interest.

Payment of the principal of and interest on the 2021 Bonds when due is further secured by the

State of Idaho

pursuant to the guaranty under the Idaho School Bond Guaranty Act and the Idaho Endowment Fund Investment Board pursuant to the Credit Enhancement Program. See "STATE OF IDAHO GUARANTY" herein.

Dated: Date of Delivery[1]

Due: September 15, as shown on inside cover

See the inside front cover for the maturity schedule of the 2021 Bonds

This cover page contains certain information for quick reference only. It is not a summary of this issue. Investors must read the entire OFFICIAL STATEMENT to obtain information essential to the making of an informed investment decision.

This OFFICIAL STATEMENT is dated May __, 2021, and the information contained herein speaks only as of that date.

PIPER | SANDLER

* Preliminary; subject to change.
[1] The anticipated date of delivery is Wednesday, June 9, 2021.

$18,395,000*

General Obligation Bonds, Series 2021A
(Sales Tax Guaranty and Credit Enhancement Programs)

Dated: Date of Delivery[1] **Due: September 15, as shown below**

Due September 15	CUSIP® 919278	Principal Amount*	Interest Rate	Yield/ Price
2029…….		$1,090,000		
2030…….		1,680,000		
2031…….		1,745,000		
2032…….		1,815,000		
2033…….		1,885,000		
2034…….		1,960,000		
2035…….		2,040,000		
2036…….		2,120,000		
2037…….		2,205,000		
2038…….		1,855,000		

$10,605,000*

Taxable General Obligation Refunding Bonds, Series 2021B
(Sales Tax Guaranty and Credit Enhancement Programs)

Dated: Date of Delivery[1] **Due: September 15, as shown below**

Due September 15	CUSIP® 919278	Principal Amount*	Interest Rate	Yield/ Price
2022…….		$1,315,000		
2023…….		1,355,000		
2024…….		1,395,000		
2025…….		1,435,000		
2026…….		1,480,000		
2027…….		1,525,000		
2028…….		1,570,000		
2029…….		530,000		

[1] The anticipated date of delivery is Wednesday, June 9, 2021.

* Preliminary; subject to change.

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(This page has been intentionally left blank.)

This OFFICIAL STATEMENT does not constitute an offer to sell, or the solicitation of an offer to buy, nor shall there be any sale of the principal amount of the 2021 Bonds (as defined herein) by any person in any jurisdiction in which it is unlawful for such person to make such offer, solicitation or sale. No dealer, broker, salesman or other person has been authorized to give any information or to make any representations other than those contained herein, and if given or made, such other informational representations must not be relied upon as having been authorized by any of: Joint School District No. 421, Valley and Adams Counties, State of Idaho; Zions Public Finance, Inc., Boise, Idaho, as Municipal Advisor; U.S. Bank National Association, Salt Lake City, Utah, as Paying Agent; Piper Sandler & Co., Boise, Idaho (the "Underwriter"); or any other entity. All other information contained herein has been obtained from the District, The Depository Trust Company, New York, New York, and from other sources which are believed to be reliable. The information and expressions of opinion herein are subject to change without notice and neither the delivery of this OFFICIAL STATEMENT nor the issuance, sale, delivery or exchange of the 2021 Bonds, shall under any circumstance create any implication that there has been no change in the affairs of the District, since the date hereof.

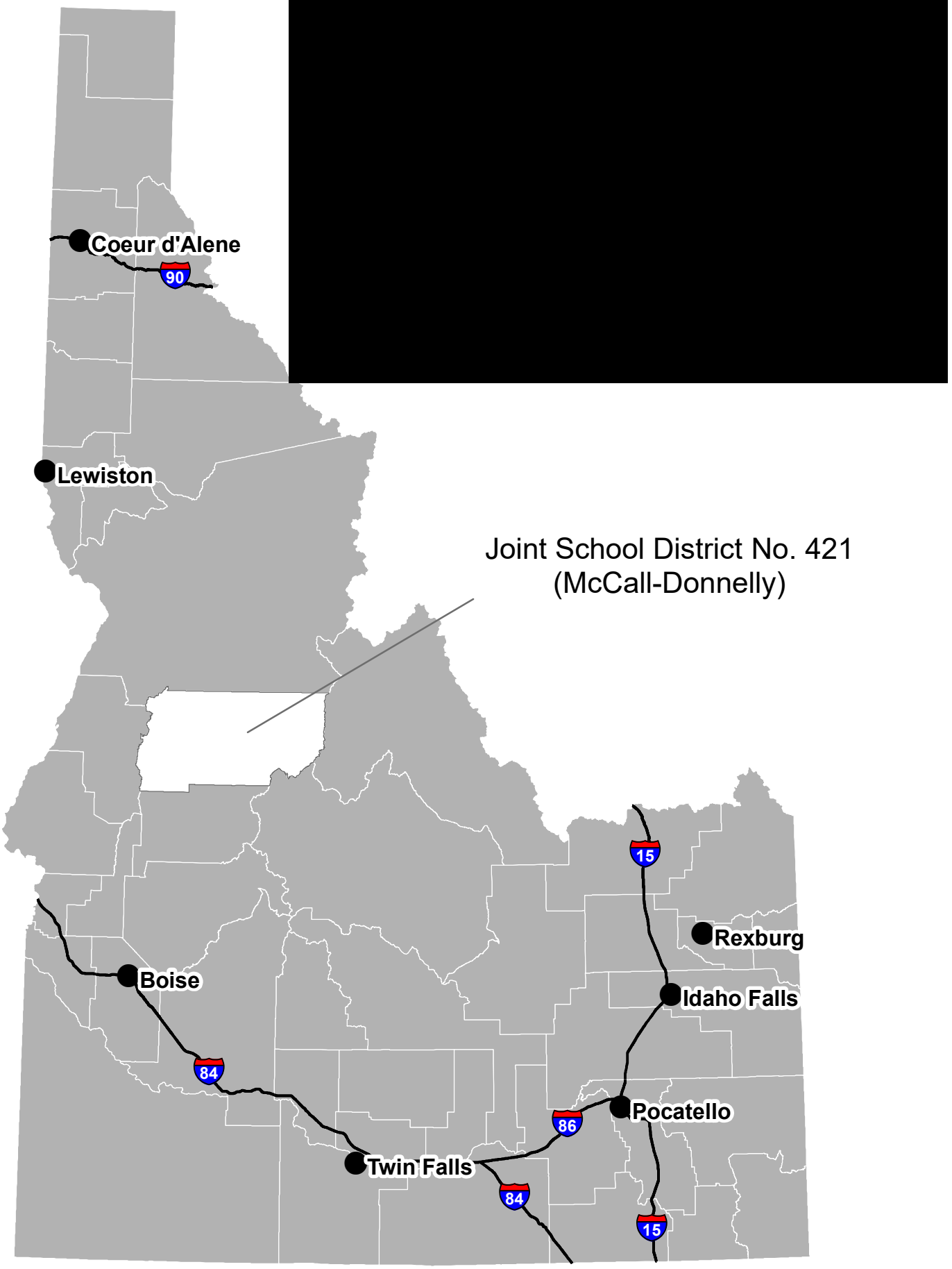
The 2021 Bonds have not been registered under the Securities Act of 1933, as amended, or any state securities laws in reliance upon exemptions contained in such act and laws. Neither the Securities and Exchange Commission nor any state securities commission has passed upon the accuracy or adequacy of this OFFICIAL STATEMENT. Any representation to the contrary is unlawful.

The yields/prices at which the 2021 Bonds are offered to the public may vary from the initial reoffering yields on the inside front cover page of this OFFICIAL STATEMENT. In addition, the Underwriter may allow concessions or discounts from the initial offering prices of the 2021 Bonds to dealers and others. In connection with the offering of the 2021 Bonds, the Underwriter may engage in transactions that stabilize, maintain, or otherwise affect the price of the 2021 Bonds. Such transactions may include overallotments in connection with the purchase of 2021 Bonds, the purchase of 2021 Bonds to stabilize their market price and the purchase of 2021 Bonds to cover the Underwriter's short positions. Such transactions, if commenced, may be discontinued at any time.

Forward–Looking Statements. Certain statements included or incorporated by reference in this OFFICIAL STATEMENT may constitute "forward–looking statements" within the meaning of the United States Private Securities Litigation Reform Act of 1995, Section 21E of the United States Securities Exchange Act of 1934, as amended, and Section 27A of the United States Securities Act of 1933, as amended. Such statements are generally identifiable by the terminology used, such as "plan," "project," "forecast," "expect," "estimate," "budget" or other similar words. ***The achievement of certain results or other expectations contained in such forward–looking statements involve known and unknown risks, uncertainties and other factors which may cause actual results, performance or achievements described to be materially different from any future results, performance or achievements expressed or implied by such forward–looking statements. The District does not plan to issue any updates or revisions to those forward–looking statements if or when its expectations, change, or events, conditions or circumstances on which such statements are based occur.***

The CUSIP® (Committee on Uniform Securities Identification Procedures) identification numbers are provided on the inside cover page of this OFFICIAL STATEMENT and are being provided solely for the convenience of bondholders only, and the District does not make any representation with respect to such numbers or undertake any responsibility for their accuracy. The CUSIP® numbers are subject to change after the issuance of the 2021 Bonds because of subsequent actions including, but not limited to, a refunding in whole or in part of the 2021 Bonds.

The content from websites referenced in this OFFICIAL STATEMENT has not been reviewed for accuracy and completeness. Such information has not been provided in connection with the offering of the 2021 Bonds and is not a part of this OFFICIAL STATEMENT.



Joint School District No. 421 (McCall-Donnelly)
Valley and Adams Counties, State of Idaho

OFFICIAL STATEMENT RELATED TO

Joint School District No. 421
Valley and Adams Counties, State of Idaho

$18,395,000* General Obligation Bonds, Series 2021A
(Sales Tax and Credit Enhancement Guaranty Programs)

$10,605,000* Taxable General Obligation Refunding Bonds, Series 2021B
(Sales Tax and Credit Enhancement Guaranty Programs)

INTRODUCTION

This introduction is only a brief description of the 2021 Bonds, as hereinafter defined, the security and source of payment for the 2021 Bonds and certain information regarding Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"). The information contained herein is expressly qualified by reference to the entire OFFICIAL STATEMENT. Investors are urged to make a full review of the entire OFFICIAL STATEMENT.

See the following appendices that are attached hereto and incorporated herein by reference: "APPENDIX A—AUDITED FINANCIAL STATEMENTS FOR JOINT SCHOOL DISTRICT NO. 421 FOR FISCAL YEAR 2020;" "APPENDIX B—PROPOSED FORM OF OPINION OF BOND COUNSEL;" "APPENDIX C—PROPOSED FORM OF INFORMATION REPORTING AGREEMENT;" and "APPENDIX D—BOOK–ENTRY SYSTEM."

When used herein the terms "Fiscal Year[s] 20YY" or "Fiscal Year[s] End[ed][ing] June 30, 20YY" shall refer to the year ended or ending on June 30 of the year indicated and beginning on July 1 of the preceding calendar year. Capitalized terms used but not otherwise defined herein have the same meaning as given to them in the Resolution, as hereinafter defined.

The District

The District, established in 1950, is located in the west central Idaho mountains in Long Valley. The District covers an area of 2,423 square miles, with over 98% of the District located in Valley County (the "County"), and the remainder of the District is located in Adams County, (together, the "Counties"). According to the Bureau of the Census (the "Census"), the District's 2019 population was 8,716. The County had 11,392 residents according to the 2019 Census estimate. The District's headquarters are located in McCall, Idaho (the "City"). The City was incorporated in 1911 and had 3,347 residents according to the 2019 Census estimate.

The District is funded from a combination of local tax sources and state funds. See "RESOURCES, TAX LEVIES, AND PROPERTY VALUES" below.

The 2021 Bonds

This OFFICIAL STATEMENT, including the cover page, introduction and appendices, provides information in connection with the issuance and sale by the District of its $18,395,000* General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty Program) (the "2021A Bonds") and $10,605,000* Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty Programs) (the "2021B Bonds," together with the 2021A Bonds, the "2021 Bonds" or "2021 Bond"), initially issued in book–entry form.

Security

The 2021 Bonds will be general obligations of the District, payable from the proceeds of ad valorem taxes to be levied, without limitation as to rate or amount, on all of the taxable property in the District, fully sufficient to pay the 2021 Bonds as to both principal and interest. See "THE 2021 BONDS—Security And Sources Of Payment" and "RESOURCES, TAX LEVIES, AND PROPERTY VALUES—Tax Levy And Collection" below.

* Preliminary; subject to change.

Payment of the principal of and interest on the 2021 Bonds when due is guaranteed by the State of Idaho (the "State") pursuant to the sales tax pledge under the provisions of the Idaho School Bond Guaranty Act, Title 33, Chapter 53, Idaho Code (the "Sales Tax Guaranty Program"). See "STATE OF IDAHO GUARANTY" below.

Authority And Purpose

Authority. The 2021 Bonds are being issued pursuant to (i) Title 33, Chapter 11, Idaho Code, as amended; the Registered Public Obligations Act of Idaho, Title 57, Chapter 9, Idaho Code, as amended; the Municipal Bond Law, Title 57, Chapter 2; and the bond refunding provisions of Title 57, Chapter 5, Idaho Code (collectively, the "Act"), (ii) the Resolution of the District adopted on [May 10, 2021] (the "Resolution"), which provides for the issuance of the 2021 Bonds and delegates to certain officers of the District the authority to execute the bond purchase agreement for the sale of the 2021 Bonds, subject to certain limitations, and (iii) other applicable provisions of law.

Purpose. The 2021 Bonds were authorized at a special bond election held for that purpose on March 9, 2021. The proposition submitted to the voters was as follows:

> Shall the Board of Trustees of Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"), be authorized to issue:
>
> (i) general obligation school bonds of said District in the principal amount of up to $22,500,000 for the purpose of financing the costs of (i) renovating and improving Donnelly Elementary School, including constructing a new larger multi-purpose community facility, additional classrooms, restrooms, energy efficiency upgrades, and other improvements necessary to operate said building and facilities; (ii) renovating and improving Payette Lakes Middle School, including constructing additional classrooms, energy efficiency upgrades, and other improvements necessary to operate said building and facilities, and (iii) constructing traffic flow solutions for Payette Lakes Middle School and Barbara Morgan Elementary School, such bonds to become due in such installments as may be fixed by the Board, the final installment of such bonds to fall due not later than September 15, 2038, and
>
> (ii) general obligation school bonds of said District in the principal amount of up to $10,695,000 for the purpose of refinancing $10,695,000 of the principal amount of the District's General Obligation Bonds, Series 2012, such proposed bonds to become due in such installments as may be fixed by the Board, the final installment of such bonds to fall due not later than September 15, 2029
>
> all as provided in the Resolution adopted by the Board on January 11, 2021?

At the election, there were 1,058 votes cast in favor of the issuance of bonds and 121 votes cast against the issuance of bonds, for a total vote count of 1,179, with approximately 89.74% in favor of the issuance of the 2021 Bonds, exceeding the two–thirds voter–approval requirement to authorize issuance of the 2021 Bonds.

Under Idaho law, a challenge to an election outcome must be filed within 40 days of the date of canvass. The Counties canvassed the final election results on March 15, 2021; therefore, the 40–day challenge period expired on April 24, 2021.

After the sale and delivery of the 2021 Bonds, the District will have no remaining authorized but unissued bonds from the March 9, 2021, voted authorization.

The 2021 Bonds are being issued for the purposes set forth in the proposition and to pay certain costs of issuance. See "THE 2021 BONDS—Plan Of Refunding," and "—Sources And Uses Of Funds" below.

Redemption Provisions

The 2021A Bonds are subject to optional redemption prior to maturity. The 2021B Bonds are not subject to redemption prior to maturity. See "THE 2021 BONDS—Redemption Provisions" herein.

Registration, Denominations, Manner Of Payment

The 2021 Bonds are issuable only as fully–registered bonds and, when initially issued, will be registered in the name of Cede & Co., as nominee for The Depository Trust Company, New York, New York ("DTC"). DTC will act as securities depository of the 2021 Bonds. Purchases of 2021 Bonds will be made in book–entry form only, in the principal amount of $5,000 or any whole multiple thereof, through brokers and dealers who are, or who act through, DTC's Direct Participants (as defined herein). Beneficial Owners (as defined herein) of the 2021 Bonds will not be entitled to receive physical delivery of bond

certificates so long as DTC or a successor securities depository acts as the securities depository with respect to the 2021 Bonds. "Direct Participants," "Indirect Participants" and "Beneficial Owners" are defined under "APPENDIX D—BOOK–ENTRY SYSTEM" below.

Principal of and interest on the 2021 Bonds (interest payable March 15 and September 15 of each year, commencing September 15, 2021) are payable by U.S. Bank National Association, Salt Lake City, Utah ("U.S. Bank"), as paying agent (the "Paying Agent") for the 2021 Bonds, to the registered owners of the 2021 Bonds. So long as Cede & Co. is the registered owner of the 2021 Bonds, DTC will, in turn, remit such principal and interest to its Direct Participants, for subsequent disbursements to the Beneficial Owners of the 2021 Bonds, as described under "APPENDIX D—BOOK–ENTRY SYSTEM" below.

So long as DTC or its nominee is the registered owner of the 2021 Bonds, neither the District nor the Paying Agent will have any responsibility or obligation to any Direct or Indirect Participants of DTC, or the persons for whom they act as nominees, with respect to the payments to or the providing of notice for the Direct Participants, Indirect Participants or the Beneficial Owners of the 2021 Bonds. Under these same circumstances, references herein and in the Resolution to the "Bondowners" or "Registered Owners" of the 2021 Bonds shall mean Cede & Co. and shall not mean the Beneficial Owners of the 2021 Bonds.

Tax Status Of The 2021 Bonds

In the opinion of Hawley Troxell Ennis & Hawley LLP, Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the 2021A Bonds is excluded from gross income pursuant to Section 103 of the Internal Revenue Code of 1986, as amended to the date of delivery of the 2021 Bonds (the "Code"), and interest on the 2021A Bonds is not a specific preference item for the purposes of federal alternative minimum taxable income, as defined in Section 55(b)(2) of the Code. Interest on the 2021A Bonds is excluded from Idaho tax under present Idaho income tax laws. See "TAX MATTERS—Tax Exemption Of The 2021A Bonds" herein.

The interest on the 2021B Bonds is included in gross income subject to federal and state income taxation. See "TAX MATTERS" herein.

Professional Services

In connection with the issuance of the 2021 Bonds, the following have served the District in the capacity indicated.

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agwhite@ajhlaw.com

Escrow Agent, Paying Agent, and Bond Registrar
U. S. Bank, National Association
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Salt Lake City UT 84101
801.534.6051
brandon.elzinga@usbank.com

Underwriter
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Boise ID 83702
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stephanie.seroogy@publicfinancepartners.com

Municipal Advisor
Zions Public Finance, Inc.
800 W Main St, Ste 700
Boise ID 83702
208.501.7533
christian.anderson@zionsbancorp.com

Conditions Of Delivery, Anticipated Date, Manner, And Place Of Delivery

The 2021 Bonds are offered, subject to prior sale, when, as and if issued and received by Piper Sandler & Co., Boise, Idaho (the "Underwriter"), subject to the approval of legality of the 2021 Bonds by Bond Counsel, and certain other conditions. Certain legal matters will be passed on for the District by Anderson, Julian and Hull LLP, Boise, Idaho. It is expected that the 2021 Bonds, in book–entry form only, will be available for delivery in Boise, Idaho for deposit with the Paying Agent, as fast agent of DTC, on or about Wednesday, June 9, 2021.

Information Reporting Agreement (Disclosure Undertaking)

The District will enter into an Information Reporting Agreement (the "Disclosure Undertaking") for the benefit of the owners of the 2021 Bonds. For a detailed discussion of the Disclosure Undertaking, previous undertakings and timing of submissions see "INFORMATION REPORTING AGREEMENT" below and "APPENDIX C—PROPOSED FORM OF INFORMATION REPORTING AGREEMENT."

Basic Documentation

This OFFICIAL STATEMENT speaks only as of its date, and the information contained herein is subject to change. Brief descriptions of the District's Board of Trustees (the "Board"), the District, the 2021 Bonds, and the Resolution are included in this OFFICIAL STATEMENT. Such descriptions do not purport to be comprehensive or definitive. All references herein to the Resolution are qualified in their entirety by reference to such document, and references herein to the 2021 Bonds are qualified in their entirety by reference to the form thereof included in the Resolution. The "basic documentation" which includes the Resolution, the closing documents and other documentation authorizing the issuance of the 2021 Bonds and establishing the rights and responsibilities of the District and other parties to the transaction may be obtained from the "contact persons" as indicated below.

Contact Persons

As of the date of this OFFICIAL STATEMENT, additional requests for information may be directed to Zions Public Finance, Inc., Boise, Idaho, as municipal advisor to the District (the "Municipal Advisor"):

Christian Anderson, Vice President, christian.anderson@zionsbancorp.com
Cara Bertot, Vice President, cara.bertot@zionsbancorp.com

Zions Public Finance, Inc.
800 W Main St Ste 700
Boise ID 83702
208.501.7533

As of the date of this OFFICIAL STATEMENT, the chief contact persons for the District concerning the 2021 Bonds are:

Jim Foudy, Superintendent, jfoudy@mdsd.org
Penny Lancaster, Business Manager, plancaster@mdsd.org

Joint School District No. 421 (McCall–Donnelly)
120 Idaho Street
McCall ID 83638
208.634.2161
www.mdsd.org

As of the date of this OFFICIAL STATEMENT, the chief contact person for the State concerning the guaranty for the 2021 Bonds under the Sales Tax Guaranty Program is:

Paul Stewart, Investment Officer, paul.stewart@sto.idaho.gov

Office of the Idaho State Treasurer
700 West Jefferson Ste. 126
Boise ID 83720
208.332.2938 | f 208.332.2961

As of the date of this OFFICIAL STATEMENT, the chief contact person for the Idaho Endowment Fund Investment Board concerning the guaranty for the 2021 Bonds under the Credit Enhancement Program is:

Chris Anton, Manager of Investments, chris.anton@efib.idaho.gov

Idaho Endowment Fund Investment Board
816 West Bannock Street, Suite 301
Boise ID 83720
208.334.3728

INFORMATION REPORTING AGREEMENT

The District will enter into a Disclosure Undertaking for the benefit of the Beneficial Owners of the 2021 Bonds to send certain information annually and to provide notice of certain events to the Municipal Securities Rulemaking Board ("MSRB") through its Electronic Municipal Market Access system ("EMMA") pursuant to the requirements of paragraph (b)(5) of Rule 15c2–12 (the "Rule") adopted by the Securities and Exchange Commission under the Securities Exchange Act of 1934, as amended. The information to be provided on an annual basis, the events which will be noticed on an occurrence basis and other terms of the Disclosure Undertaking, including termination, amendment and remedies, are set forth in the proposed form of Disclosure Undertaking in "APPENDIX C—PROPOSED FORM OF INFORMATION REPORTING AGREEMENT."

The Disclosure Undertaking requires the District to submit its annual financial report (Fiscal Year Ending June 30) and other operating and financial information on or before December 27 (180 days from the end of the Fiscal Year). The District will submit the Fiscal Year 2021 financial report and other operating and financial information for the 2021 Bonds on or before December 27, 2021, and annually thereafter on or before each December 27.

During the five years prior to the date of this OFFICIAL STATEMENT, the District has not failed to comply in any material respects with its prior undertakings pursuant to the Rule.

A failure by the District to comply with the Disclosure Undertaking will not constitute a default under the Resolution, and Bondowners of the 2021 Bonds are limited to the remedies provided in the Disclosure Undertaking. A failure by the District to comply with the Disclosure Undertaking must be reported in accordance with the Rule and must be considered by any broker, dealer or municipal securities dealer before recommending the purchase or sale of the 2021 Bonds in the secondary market. Any such failure may adversely affect the marketability of the 2021 Bonds.

STATE OF IDAHO GUARANTY

The Guaranty; Pledge of State Sales Tax

School districts are eligible to apply for a guarantee by the Idaho State School Bond Guaranty Program pursuant to the provisions of the Idaho School Bond Guaranty Act, Title 33, Chapter 53, Idaho Code (the "Sales Tax Guaranty Program") and may apply for further credit enhancement by the Credit Enhancement Program supported by the public school's endowment fund, pursuant to section 57-728, Idaho Code (the "Credit Enhancement Program") (the Sales Tax Guaranty Program and the Credit Enhancement Program, collectively referred to herein as the "Programs"). School districts may have outstanding up to $40 million of school bonds guaranteed by both the Programs and may obtain a guaranty solely by the Sales Tax Guaranty Program if bonds to be guaranteed or already guaranteed are more than $40 million.

As of the date of this OFFICIAL STATEMENT, Moody's has assigned its "Aa1" rating to bonds that are guaranteed by the Sales Tax Guaranty Program. Moody's has assigned its "Aaa" rating to bonds that are guaranteed by the Credit Enhancement Program and the Sales Tax Guaranty Program. ***The 2021 Bonds are guaranteed by both Programs.***

The Sales Tax Guaranty Program

General. Any school district may apply to the Idaho State Treasurer (the "State Treasurer") for the State's guaranty of its eligible bonds. Pursuant to the Sales Tax Guaranty Program, the sales tax of the State is pledged to guarantee full and timely payment of the principal of (either at the stated maturity or by any advancement of maturity pursuant to a mandatory sinking fund payment) and interest on, refunding bonds issued on and after March 1, 1999, which meet certain requirements detailed below, for voter–approved bonds which were voted on by the electorate prior to March 1, 1999, and voter–approved bonds for new projects which were voted on by the electorate on and after March 1, 1999, as such payments shall become due (except that in the event of any acceleration of the due date of such principal by reason of mandatory or optional redemption or acceleration resulting from default or otherwise, other than any advancement of maturity pursuant to a mandatory sinking fund payment, the payments guaranteed shall be made in such amounts and at such times as such payments of principal would have been due had there not been any such acceleration) (the "Guaranty"). The Guaranty is good for the life of the bond, even if the State Treasurer later determines a district is ineligible for future guaranties. See in this section "State Treasurer to Monitor District's Fiscal Solvency" below.

On April 22, 2021, the State Treasurer issued to the District a Certificate of Eligibility for the Sales Tax Guaranty Program for the 2021 Bonds (the "Certificate of Eligibility").

The Certificate of Eligibility evidences the District's eligibility for the Sales Tax Guaranty Program for 90 days from the date of issuance. Once the 2021 Bonds are issued pursuant to the Certificate of Eligibility, the Guaranty is in effect for so long as the 2021 Bonds are outstanding.

In addition, the Sales Tax Guaranty Program provides that the State pledges to and agrees with the holders of bonds that the State will not alter, impair, or limit the rights vested by the program with respect to bonds until the bonds, together with applicable interest, are fully paid and discharged. However, this pledge does not preclude an alteration, impairment, or limitation if adequate provision is made by law for the protection of the holders of the bonds.

Program Limitations. Bonds issued by the Idaho Bond Bank Authority ("IBBA") and the Sales Tax Guaranty Program are both secured by State sales tax. The State implemented a debt capacity policy that caps the Sales Tax Guaranty Program at the combined "maximum annual debt service" of bonds issued thereunder and the IBBA's revenue bonds/municipal loan program can be no greater than 20% of prior Fiscal Year audited State sales tax revenue. The State's sales tax revenue for Fiscal Year 2020 was $2.107 billion. The combined maximum annual debt service under the Sales Tax Guaranty Program and IBBA's revenue bonds/municipal program as of December 2020 was $195.6 million, resulting in a percentage of 9.28%.

As of the date of this OFFICIAL STATEMENT, the following District bonds outstanding are guaranteed by the Sales Tax Guaranty Program.

Series	Purpose	Original Principal Amount	Final Maturity Date	Current Principal Outstanding
2021A (1).....	Building	$18,395,000*	September 15, 2038	$18,395,000*
2021B (1).....	Refunding	10,605,000*	September 15, 2029	10,605,000*
2012 (2).....	Refunding	19,540,000	August 1, 2021 (3)	1,875,000
Total principal amount of outstanding guaranteed				$30,875,000*

* Preliminary subject to change.
(1) As of the date of this OFFICIAL STATEMENT, these bonds are considered issued and outstanding.
(2) Portions of the 2012 Bonds, in the amount of $10,695,000, will be refunded by the 2021 Bonds.
(3) Final maturity date after these bonds are refunded by the 2021 Bonds.

Credit Enhancement Program

If approved to participate in the Sales Tax Guaranty Program, a school district may also apply to the Credit Enhancement Program. Pursuant to the Credit Enhancement Program, the endowment fund investment board (the "Endowment Board") is mandated to purchase notes issued by the State for the purpose of making debt service payments under the Sales Tax Guaranty Program.

Under the Credit Enhancement Program, the following shall take effect in the event moneys from the sales tax are insufficient to pay a school district's debt service payment under the Sales Tax Guaranty Program: (i) the Endowment Board may purchase on behalf of the public school endowment fund, or from other funds administered by the Endowment Board, notes from the State issued by the State Treasurer under such terms as are negotiated between the Endowment Board and the State Treasurer; or (ii) upon the request of the State Treasurer, the Endowment Board shall purchase on behalf of the public school endowment fund notes issued by the State Treasurer, the proceeds of which shall be sufficient to pay debt service payments as they become due (the "Notes").

The Notes shall bear interest at a rate equal to the annual rate of one year treasury bills, as published by the federal reserve, plus 400 basis points, plus, for the first six months of the term of the Notes, an amount, as determined by the Endowment Board, up to a maximum of 50 basis points, to cover all additional administrative and transaction costs related to the purchase of the Notes. The Notes will have a maximum term of one year and may be renewed at the request of the State Treasurer; the Notes shall be repaid from a school district's reimbursement payments pursuant to the Sales Tax Guaranty Program and the State may make additional payments on the Notes. The Endowment Board may require the State Treasurer to compel a school district to modify its fiscal practices and its general operations if the Endowment Board determines that there is a substantial likelihood that a school district will not be able to make future payments.

Pursuant to the provisions of the Credit Enhancement Program, the Endowment Board shall make available $300 million from the public-school endowment fund for the purposes of purchasing Notes under this program, and the principal amount of bonds guaranteed by the Credit Enhancement Program shall not be greater than $1.2 billion. The aggregate principal amount

of school district bonds outstanding that may be guaranteed by the Credit Enhancement Program shall not exceed $40 million per district.

On April 22, 2021, the Endowment Board issued to the District its Certificate of Approval of Credit Enhancement for the 2021 Bonds. The Certificate of Approval evidences the District's eligibility for the Credit Enhancement Program for 90 days following the issuance of the certificate.

As of the date of this OFFICIAL STATEMENT, the following District bonds outstanding are guaranteed by the Credit Enhancement Program.

Series	Purpose	Original Principal Amount	Final Maturity Date	Current Principal Outstanding
2021A (1).....	Building	$18,395,000*	September 15, 2038	$18,395,000*
2021B (1).....	Refunding	10,605,000*	September 15, 2029	10,605,000*
2012 (2).....	Refunding	19,540,000	August 1, 2021 (3)	1,875,000
Total principal amount of outstanding guaranteed				$30,875,000*

* Preliminary subject to change.
(1) As of the date of this OFFICIAL STATEMENT, these bonds are considered issued and outstanding.
(2) Portions of the 2012 Bonds, in the amount of $10,695,000, will be refunded by the 2021 Bonds.
(3) Final maturity date after these bonds are refunded by the 2021 Bonds.

Guaranty Procedures

The Sales Tax Guaranty Program is for the protection of the bondholders. Ultimate liability for the payment of the 2021 Bonds remains with the District. Accordingly, the Sales Tax Guaranty Program contains provisions, including interception of State aid to the District, possible action to compel levy of a tax sufficient to reimburse the State for any payments made to bondholders pursuant to its Guaranty, and various oversight provisions to assure that the District, and not the State, will ultimately be responsible for debt service on the 2021 Bonds.

Under the Sales Tax Guaranty Program, the District's Superintendent is required to transfer moneys sufficient for scheduled debt service payments on the 2021 Bonds to the Paying Agent at least 15 days before any principal or interest payment date for the 2021 Bonds. If the Superintendent is unable to transfer the scheduled debt service payment to the Paying Agent at least 15 days before the payment date, the Superintendent must immediately notify the Paying Agent and the State Treasurer. In addition, if the Paying Agent has not received the scheduled debt service payment at least 15 days prior to the scheduled debt service payment date for the 2021 Bonds the Paying Agent must notify the State Treasurer in writing at least 10 days prior to the payment date. The Sales Tax Guaranty Program further provides that if sufficient moneys have not been transferred to the Paying Agent, then the State Treasurer shall, on or before the scheduled payment date, transfer sufficient moneys to the Paying Agent to make the scheduled debt service payment. Payment by the State of a debt service payment on the 2021 Bonds discharges the obligation of the District to the bondholders for that payment to the extent of the State's payment and transfers the District's obligation for that payment to the State.

If one or more payments are made by the State Treasurer pursuant to the Sales Tax Guaranty Program, the State Treasurer shall immediately intercept any payments from any sources of operating moneys provided by the State to the District that would otherwise be paid to the District, and apply these intercepted payments to reimburse the State until all obligations of the District to the State arising from these payments are paid in full, including interest and penalties payable pursuant to the Sales Tax Guaranty Program. The State has no obligation to replace any moneys intercepted. The Sales Tax Guaranty Program obligates the District to reimburse all moneys drawn by the State Treasurer on its behalf, pay interest to the State on all moneys paid at not less than the average prime rate for national money center banks plus 1%, and to pay any additional penalties, which may be imposed by the State Treasurer pursuant to the Sales Tax Guaranty Program at a rate of not more than 5% of the amount paid by the State pursuant to its Guaranty, for each instance payment is made. If the State Treasurer determines amounts obtained pursuant to the Sales Tax Guaranty Program will not be sufficient to reimburse the State within one year from a payment the State makes, the State Treasurer must pursue any legal action against the District necessary to compel it to levy and provide tax revenues sufficient to pay debt service and to meet its repayment obligations to the State.

The District may use property taxes or other moneys to replace intercepted funds if the moneys are derived from taxes originally levied to make the payment, but which were not timely received by the District; taxes from a supplemental levy made to make the missed payment or to replace the intercepted moneys; moneys transferred from the undistributed reserve, if

any, of the District, or any other source of money on hand and legally available. The District may not replace operating funds intercepted by the State with moneys collected and held to make payments on the 2021 Bonds if that replacement would divert moneys from the payment of future debt service on the 2021 Bonds and increase the risk that the Guaranty would be called upon an additional time.

Since the inception of the Programs, the State has not been called upon to pay the principal of or interest on any bonds guaranteed under the Programs.

State Treasurer to Monitor District's Fiscal Solvency

The Sales Tax Guaranty Program also charges the State Treasurer with the responsibility to monitor, evaluate and, at least annually, report his or her findings as to the fiscal solvency of each school district. Pursuant to the Sales Tax Guaranty Program, the State Treasurer will receive annual statements of the financial condition of the District and a copy of the complete audit of the financial statements of the District, which is prepared pursuant to Idaho Code § 33–701. The State Treasurer is also required to report his conclusions regarding the fiscal solvency of the District at least annually to the Governor, the Idaho State Legislature (the "State Legislature"), the Endowment Fund Investment Board and the State Superintendent of Public Instruction. In addition, the State Treasurer must immediately report any circumstances suggesting that the District will be unable to meet its debt service obligations and immediately recommend a course of remedial action.

Status Of The Programs

As of the date of this OFFICIAL STATEMENT (May 11, 2021), the State has the following bonds guaranteed under the Programs:

	Sales Tax Guaranty Program (1)	Sales Tax Guaranty and Credit Enhancement Programs
Number of school districts with bonds outstanding	60	59
Number of outstanding bond issues	116	82
Outstanding principal guaranteed	$1,186,495,681	$590,471,428

(1) Districts included in the Sales Tax Guaranty Program column may also have bonds that are secured by both Programs. Does not include the 2021 Bonds or any other pending qualifying bond issues.

(Source: Office of the Idaho State Treasurer.)

State Of Idaho–Financial And Operating Information

The State produces a Comprehensive Annual Financial Report ("CAFR") in accordance with generally accepted accounting principles as defined by the Government Accounting Standards Board. The State's Fiscal Year 2020 CAFR may be found at http://www.sco.idaho.gov. The State's most recent official statement for its tax anticipation notes (base CUSIP®451434) is currently on file with EMMA. Such information contained on websites shall not be considered to be a part of this OFFICIAL STATEMENT and is not provided in connection with the offering of the 2021 Bonds.

BOND LEVY EQUALIZATION SUPPORT PROGRAM

Bond Levy Subsidy Program

In 2002, the State created a Bond Levy Equalization Support Program (the "Bond Levy Subsidy Program"). The Bond Levy Subsidy Program provides for a subsidy payment (the "Levy Subsidy") from the State's Bond Levy Equalization Fund to school districts to offset a portion of the costs of annual bond interest and redemption payments made on bonds approved at elections occurring on or after September 15, 2002.

Availability Of The Levy Subsidy

To determine the amount of the average payment, the Idaho State Department of Education (the "DOE") calculates a value index (the "Value Index") annually for each school district based upon the following three components: (i) the district's market value per support unit for equalization divided by two; (ii) the average annual seasonally adjusted unemployment rate in the county in which a plurality of the school district's market value for assessment purposes of taxable property (the "Taxable

Assessed Value") is located; and (iii) the per capita income in the county in which a plurality of the school district's Taxable Assessed Value is located.

The Levy Subsidy payment to a district is determined by multiplying one, minus the district's Value Index, times the district's average annual principal and interest on bonded indebtedness, subject to the provisions that every school district with a Value Index of less than 1.50 will receive a minimum payment of no less than 10% of its interest payments. School districts with a Value Index of 1.50 or greater receive no Levy Subsidy. The DOE disburses Levy Subsidy payments no later than September 1 of each year for school districts in which voters have approved the issuance of qualifying bonds by no later than January 1 of that calendar year.

To be entitled to a Levy Subsidy payment from the DOE, a district is required to annually report the status of all qualifying bonds to the DOE by January 1 of each year, including bonds approved by the voters that have not been issued. Information submitted includes the following: (1) the actual or estimated bond interest and redemption payment schedule; (2) any qualifying bond that has been paid in full; and (3) other information as may be required by the DOE.

The 2021 State Legislature appropriated $23,649,200 for Levy Subsidy payments for Fiscal Year 2022 disbursement, which will be disbursed to qualifying school districts on or about September 1, 2021. Amounts available for Levy Subsidy in future years are subject to appropriation by the State Legislature each year. Fiscal Year 2022 disbursements were funded from a mix of sources: from the General Fund (transferred from cigarette tax revenue), carry over in the Levy Subsidy fund, and Idaho Lottery proceeds, which are directed by statute to the Levy Subsidy.

The Value Index is recalculated annually. There can be no assurance that the District will qualify to receive levy equalization payments from the State or that there will be sufficient funds in the Bond Levy Equalization Fund of the State to make payments to all eligible districts. Further, there can be no assurance that the Bond Levy Subsidy Program will not be altered, amended or discontinued in the future.

Benefit Of Levy Subsidy To The District

The District has not received Levy Subsidy payments on its 2012 Bonds because the District's Value Index has always exceeded the 1.5 index cap. Based on information provided by the DOE, the District's Value Index for Fiscal Year 2021 is approximately 2.8153 which would not entitle the District to receive any Levy Subsidy payment at this time. The Value Index for future fiscal years (beginning with Fiscal Year 2022) will be recalculated annually by the DOE and provided in August, shortly after the beginning of the applicable fiscal year. Based on information provided by the District, the District's value index for Fiscal Year 2022 is also expected to exceed the 1.50 index cap. If the District's Value Index for any year in which the 2021 Bonds are outstanding drops below the 1.50 index cap, the District will be eligible to receive a Levy Subsidy payment for that Fiscal Year. The Bond Resolution provides that any Levy Subsidy payments are deposited into the Bond Fund to be used solely for payment of principal and interest on the 2021 Bonds.

THE 2021 BONDS

General

The 2021 Bonds will be dated the date of their original issuance and delivery[1] (the "Dated Date") and will mature on September 15 of the years and in the amounts as set forth on the inside cover page of this OFFICIAL STATEMENT.

The 2021 Bonds will bear interest from their Dated Date at the rates set forth on the inside cover page of this OFFICIAL STATEMENT. Interest on the 2021 Bonds is payable semiannually on each March 15 and September 15, commencing September 15, 2021. Interest on the 2021 Bonds will be computed on the basis of a 360–day year comprised of 12, 30–day months. U.S. Bank is the bond registrar and Paying Agent for the 2021 Bonds under the Resolution (in such respective capacities, the initial "Bond Registrar").

The 2021 Bonds will be issued as fully–registered bonds, initially in book–entry form, in the denomination of $5,000 or any whole multiple thereof, not exceeding the amount of each maturity.

[1] The anticipated date of delivery is Wednesday, June 9, 2021.

Plan Of Refunding

The District issued $19,540,000 General Obligation Refunding Bonds, Series 2012 on November 20, 2012 (the "2012 Bonds"). The original proceeds of the 2012 Bonds were used to refund certain general obligation bonds previously issued by the District and payment of costs associated with the issuance of the 2012 Bonds.

The 2021B Bonds are being issued to refund the maturities of the 2012 Bonds described below (the "Refunded Bonds"). The final maturity of the 2021B Bonds is September 15, 2029, so though issuance of the 2021B Bonds to escrow the Refunded Bonds to the Redemption Date, the District is restructuring the indebtedness comprising the 2012 Bonds to provide for lower annual payments, thus enabling District to amortize its indebtedness without a significant increase in the District's total annual debt service. See "DEBT STRUTURE OF THE DISTRICT—Debt Service Schedule Of Outstanding General Obligation Bonds By Calendar Year." Proceeds of the 2021B Bonds will also fund a pro-rated share, together with the proceeds of the 2021A Bonds, of costs of issuance of the Bonds. The District has called the Refunded Bonds for redemption on August 1, 2022 (the "Redemption Date").

Pursuant to an escrow agreement between the District and U.S. Bank National Association, serving in its role as the escrow agent for the Refunded Bonds (the "Escrow Agent"), a portion of the proceeds of the 2021 Bonds, together with the District Contribution, will purchase certain direct United States government obligations (referred to herein as "Government Obligations") to be deposited into the Escrow Account created under the escrow agreement (the "Escrow Account") to refund the Refunded Bonds.

The Refunded Bonds mature on the dates and in the amounts and bear interest at the rates, as follows:

Scheduled Maturity (August 1)	Redemption/ Maturity Date	CUSIP® 919278	Principal Amount	Interest Rate	Redemption Price
2022	August 1, 2022	CL3	$1,960,000	5.00 %	100%
2023	August 1, 2022	CM1	2,070,000	5.00	100
2024	August 1, 2022	CN9	2,155,000	3.00	100
2025	August 1, 2022	CP4	2,225,000	3.00	100
2026	August 1, 2022	CQ2	2,285,000	3.00	100
Totals			$10,695,000		

Escrow Account

The Government Obligations, interest earned thereon, and necessary cash balance, if any, will irrevocably be pledged to and held in trust by the Escrow Agent in the Escrow Account for the benefit of the owners of the Refunded Bonds. In the opinion of Bond Counsel, the Refunded Bonds will be legally defeased as of the issue date of the 2021B Bonds and such defeasance will not adversely affect the exclusion of interest on the Refunded Bonds from gross income for federal income tax purposes.

Verification Of Mathematical Calculations

Public Finance Partners LLC will deliver to the District, on or before the issue date of the 2021B Bonds, its verification report indicating that it has verified the mathematical accuracy of the mathematical computations of the adequacy of the cash and the maturing principal of and interest on the Government Obligations, to pay, when due, all of the interest on the Refunded Bonds to and including to the Redemption Date and to redeem the Refunded Bonds on the Redemption Date.

Substitution Of Escrow Investments

The District may have the opportunity to re-invest monies received from the interest and principal payments on the Governmental Obligations before those monies are used to pay the principal and interest on the Refunded Bonds. However, the Escrow Agreement provides that no such reinvestment will be made unless the District shall deliver to the Escrow Agent:

1. Instructions setting forth the reinvestments to be made, which must be only in Governmental Obligations, and the date or dates on which those reinvestments are to be made;
2. A verification report from Public Finance Partners LLC or another firm of Certified Public Accountants indicating that that firm has verified the accuracy of the mathematical computations of the adequacy of the cash and the maturing principal of and interest on the Government Obligations held in the Escrow Account after the reinvestment is made to pay the interest on the Refunded Bonds to and including the Redemption Date and to redeem the

Refunded Bonds on the Redemption Date, and of the yield on the Governmental Obligations and of the Refunded Bonds; and

3. An opinion of Bond Counsel stating that, in reliance in part on the verification report, the reinvestment will not adversely affect the exclusion of interest on the Refunded Bonds from gross income for federal income tax purposes.

Public Finance Partners LLC will rely on the accuracy, completeness and reliability of all information provided to it by, and on all decisions and approvals of, the District. In addition, Public Finance Partners LLC will rely on any information provided to it by the District's retained advisors, consultants or legal counsel.

Sources And Uses Of Funds

	2021A Bonds	2021B Bonds	2021 Bonds Totals
Sources:			
Par amount of 2021A Bonds	$	$ –	$
Par amount of 2021B Bonds			
Net original issue premium			
Total	$	$	$
Uses:			
Deposit to Project Account	$	$	$
Deposit to Escrow Account			
Underwriter's discount			
Costs of issuance (1)			
Total	$	$	$

(1) Includes legal fees, Escrow Agent fees, Trustee, Bond Registrar and Paying Agent fees, Municipal Advisor fees, rating agency fees, escrow verification fees, rounding amounts and other miscellaneous costs of issuance.

(Source: Municipal Advisor.)

Redemption Provisions

The 2021A Bonds

Optional Redemption. The 2021A Bonds maturing on or after September 15, 2032, will be subject to optional redemption at the option of the District on September 15, 2031, and on any date thereafter prior to maturity, in whole or in part, from such maturities or parts thereof as may be selected by the District, and at random within each maturity if less than the full amount of any maturity is to be redeemed, upon not less than 30 days' prior written notice, at a redemption price equal to 100% of the principal amount of the 2021A Bonds to be redeemed, plus accrued interest thereon to the redemption date.

Selection for Redemption. If less than all 2021A Bonds of any maturity are to be redeemed, the 2021A Bonds or portion of 2021A Bonds of such maturity to be redeemed will be selected at random by the Trustee in such manner as the Trustee in its discretion may deem fair and appropriate. The portion of any registered 2021A Bond of a denomination of more than $5,000 to be redeemed will be in the principal amount of $5,000 or a whole multiple thereof, and in selecting portions of such 2021A Bonds for redemption, the Trustee will treat each such 2021A Bond as representing that number of 2021A Bonds of $5,000 denomination that is obtained by dividing the principal amount of such 2021A Bond by $5,000.

Notice of Redemption. Notice of redemption shall be given by the Bond Registrar by first class mail, not less than 30 nor more than 60 days prior to the redemption date, to the owner, as of the Record Date (as defined hereinafter), of each 2021A Bond which is subject to redemption, at the address of such owner as it appears on the registration books of the District kept by the Bond Registrar, or at such other address as is furnished to the Bond Registrar in writing by such owner on or prior to the Record Date. Each notice of redemption shall state the redemption date, the place of redemption, the redemption price and, if less than all of the 2021A Bonds are to be redeemed, the respective principal amounts to be redeemed, and shall also state that the interest on the 2021A Bonds in such notice designated for redemption shall cease to accrue from and after such redemption date and that on the redemption date there will become due and payable on each of the 2021A Bonds to be redeemed the principal thereof and interest accrued thereon to the redemption date.

Each notice of optional redemption may further state that such redemption will be conditioned upon the receipt by the Paying Agent, on or prior to the date fixed for redemption, of moneys sufficient to pay the principal of and premium, if any, and interest on such 2021A Bonds to be redeemed and that if such moneys have not been so received the notice will be of no force or effect and the District will not be required to redeem such 2021A Bonds. If that such notice of redemption contains such a condition and such moneys are not so received, the redemption will not be made, and the Bond Registrar will within a reasonable time thereafter give notice, in the way the notice of redemption was given, that such moneys were not so received. Any such notice mailed will be conclusively presumed to have been duly given, whether the Bondowner receives such notice. Failure to give such notice or any defect therein with respect to any 2021A Bond will not affect the validity of the proceedings for redemption with respect to any other 2021A Bond.

In addition to the foregoing notice, further notice of such redemption will be given by the Bond Registrar to EMMA as provided in the Resolution, but no defect in such further notice nor any failure to give all or any portion of such notice will in any manner affect the validity of a call for redemption if notice thereof is given as prescribed above and in the Resolution.

For so long as a book–entry system is in effect with respect to the 2021A Bonds, the Bond Registrar will mail notices of redemption to DTC or its successor. Any failure of DTC to convey such notice to any Direct Participants or any failure of the Direct Participants or Indirect Participants to convey such notice to any Beneficial Owner will not affect the sufficiency of the notice or the validity of the redemption of 2021A Bonds. See "THE 2021 BONDS—Book–Entry System" below.

The 2021B Bonds

The 2021B Bonds are not subject to redemption prior to maturity.

Registration And Transfer; Record Date

Registration and Transfer. In the event the book–entry system is discontinued, any 2021 Bond may, in accordance with its terms, be transferred, upon the registration books kept by the Bond Registrar, by the person in whose name it is registered, in person or by such owner's duly authorized attorney, upon surrender of such 2021 Bond for cancellation, accompanied by delivery of a duly executed written instrument of transfer in a form approved by the Bond Registrar. No transfer will be effective until entered on the registration books kept by the Bond Registrar. Whenever any 2021 Bond is surrendered for transfer, the Bond Registrar will authenticate and deliver a new fully–registered 2021 Bond or 2021 Bonds of the same series, designation, maturity and interest rate and of authorized denominations duly executed by the Board, for a like aggregate principal amount.

The 2021 Bonds may be exchanged at the office of the Bond Registrar for a like aggregate principal amount of fully–registered 2021 Bonds of the same series, designation, maturity and interest rate of other authorized denominations.

For every such exchange or transfer of the 2021 Bonds, the Bond Registrar must make a charge sufficient to reimburse it for any tax or other governmental charge required to be paid with respect to such exchange or transfer of the 2021 Bonds.

Record Date. The term "Record Date" means with respect to each interest payment date, the day that is 15 days immediately preceding such interest payment date. The Bond Registrar will not be required to transfer or exchange any 2021 Bond after the Record Date with respect to any interest payment date to and including such interest payment date.

The Board, the Bond Registrar and the Paying Agent may treat and consider the person in whose name each 2021 Bond is registered in the registration books kept by the Bond Registrar as the holder and absolute owner thereof for the purpose of receiving payment of, or on account of, the principal or redemption price thereof and interest due thereon and for all other purposes whatsoever.

Book–Entry System

DTC will act as securities depository for the 2021 Bonds. The 2021 Bonds will be issued as fully–registered securities registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully–registered bond certificate will be issued for each maturity of the 2021 Bonds, each in the aggregate principal amount of such maturity, and will be deposited with DTC. See "APPENDIX D—BOOK–ENTRY SYSTEM" for a more detailed discussion of the book–entry system and DTC.

The District, the Bond Registrar and the Paying Agent may treat DTC (or its nominee) as the sole and exclusive owner of the 2021 Bonds registered in its name for the purpose of payment of the principal of and interest on the 2021 Bonds, giving any notice permitted or required to be given to registered owners under the Resolution, registering the transfer of 2021 Bonds, obtaining any consent or other action to be taken by registered owners and for all other purposes whatsoever, and shall not be

affected by any notice to the contrary. The District, the Bond Registrar and the Paying Agent shall not have any responsibility or obligation to any Participant, any person claiming a beneficial ownership interest in the 2021 Bonds under or through DTC or any Participant, or any other person which is not shown on the registration books of the District.

So long as Cede & Co. is the registered owner of the 2021 Bonds, as nominee of DTC, references herein and in the Resolution to the Bondowners or registered owners of the 2021 Bonds shall mean Cede & Co. and shall not mean the Beneficial Owners of the 2021 Bonds.

Neither the District, the Bond Registrar nor the Paying Agent will have any responsibility or obligation to any Participants of DTC, or the persons for whom they act as nominees, with respect to the payments to or the providing of notice to the Participants, or Beneficial Owners of the 2021 Bonds.

In the event the book–entry system is discontinued, interest on the 2021 Bonds will be payable by check or draft of the Paying Agent, mailed to the registered owners thereof at the addresses shown on the registration books of the District kept for that purpose by the Bond Registrar. The principal of all 2021 Bonds will be payable at the principal office of the Paying Agent.

Debt Service On The 2021 Bonds

The 2021A Bonds

	The 2021A Bonds			
Payment Date	Principal*	Interest	Period Total	Fiscal Total
September 15, 2021	$ 0.00	$	$	$
March 15, 2022.....	0.00			
September 15, 2022	0.00			
March 15, 2023.....	0.00			
September 15, 2023	0.00			
March 15, 2024.....	0.00			
September 15, 2024	0.00			
March 15, 2025.....	0.00			
September 15, 2025	0.00			
March 15, 2026.....	0.00			
September 15, 2026	0.00			
March 15, 2027.....	0.00			
September 15, 2027	0.00			
March 15, 2028.....	0.00			
September 15, 2028	0.00			
March 15, 2029.....	0.00			
September 15, 2029	1,090,000.00			
March 15, 2030.....	0.00			
September 15, 2030	1,680,000.00			
March 15, 2031.....	0.00			
September 15, 2031	1,745,000.00			
March 15, 2032.....	0.00			
September 15, 2032	1,815,000.00			
March 15, 2033.....	0.00			
September 15, 2033	1,885,000.00			
March 15, 2034.....	0.00			
September 15, 2034	1,960,000.00			
March 15, 2035.....	0.00			
September 15, 2035	2,040,000.00			
March 15, 2036.....	0.00			
September 15, 2036	2,120,000.00			
March 15, 2037.....	0.00			
September 15, 2037	2,205,000.00			
March 15, 2038.....	0.00			
September 15, 2038	1,855,000.00			
Totals	$18,395,000.00	$	$	

* Preliminary; subject to change.

The 2021B Bonds

Payment Date	The 2021B Bonds Principal*	Interest	Period Total	Fiscal Total
September 15, 2021	$ 0.00			
March 15, 2022	0.00			
September 15, 2022	1,315,000.00			
March 15, 2023	0.00			
September 15, 2023	1,355,000.00			
March 15, 2024	0.00			
September 15, 2024	1,395,000.00			
March 15, 2025	0.00			
September 15, 2025	1,435,000.00			
March 15, 2026	0.00			
September 15, 2026	1,480,000.00			
March 15, 2027	0.00			
September 15, 2027	1,525,000.00			
March 15, 2028	0.00			
September 15, 2028	1,570,000.00			
March 15, 2029	0.00			
September 15, 2029	530,000.00			
Totals	$10,605,000.00	$	$	

* Preliminary; subject to change.

SECURITY AND SOURCES OF PAYMENT

The 2021 Bonds are general obligations of the District and the full faith, credit and resources of the District are pledged for the punctual payment of the principal of and interest on the 2021 Bonds. The 2021 Bonds are secured by ad valorem taxes to be levied against all taxable property within the District. More specifically, for the purpose of paying the principal of and interest on the 2021 Bonds as the same will become due, the District will levy on all taxable property located within the District, in addition to all other taxes, direct annual taxes sufficient in amount to provide for the payment of principal of and interest on the 2021 Bonds. The taxes, when collected, are required to be applied solely for the purpose of payment of principal and interest on the 2021 Bonds and for no other purpose. See "RESOURCES, TAX LEVIES, AND PROPERTY VALUES—Ad Valorem Tax System" below.

The District may, subject to applicable laws, apply other funds available to make payments with respect to the 2021 Bonds and thereby reduce the amount of future tax levies for such purpose.

The 2021 Bonds also have the benefit of the Programs as described above under the caption: "STATE OF IDAHO GUARANTY."

The 2021 Bonds do not constitute a debt or indebtedness of the County, the State (except as described under "STATE OF IDAHO GUARANTY"), or any political subdivision thereof other than the District.

Bond Fund For The 2021 Bonds

The Resolution creates a bond fund for the deposit of revenues and disbursement of payments of debt service on the 2021 Bonds (the "Bond Fund"). In the Resolution, the District covenants to levy and collect property taxes sufficient, together with other funds, to pay debt service on the 2021 Bonds, to deposit such revenues into the Bond Fund and to use the funds on deposit in the Bond Fund for no other purpose than for payment of principal and interest on the 2021 Bonds as they become due. The District maintains its Bond Fund in an account separate and apart from the other funds of the District and has adopted a board policy requiring this separation.

The Idaho system of ad valorem tax collection and disbursement does not require counties to segregate tax collections dedicated to pay principal and interest on bonded indebtedness of political subdivisions from the other revenues the county collects on behalf of the political subdivision. In addition to the revenues collected from the dedicated ad valorem tax levy for

the District's bonds, such revenues may include revenues from the District's other available levies. See "RESOURCES, TAX LEVIES, AND PROPERTY VALUES–Ad Valorem Tax System" and "RESOURCES, TAX LEVIES, AND PROPERTY VALUES–School District Levies" herein. The District maintains certain policies and internal controls to ensure that monies received from the Counties are properly allocated to their intended purposes, and that monies received from the bond levy are promptly deposited into the Bond Fund. The District also has policies and internal controls in place to prevent withdrawals from the Bond Fund for any purpose other than payment of principal and interest on the 2021 Bonds.

The 2021 Bonds will be general obligations of the District, payable from the proceeds of ad valorem taxes to be levied without limitation as to rate or amount on all the taxable property in the District, fully sufficient to pay the 2021 Bonds as to both principal and interest. See "RESOURCES, TAX LEVIES, AND PROPERTY VALUES—Ad Valorem Tax System" and "STATE OF IDAHO SCHOOL FINANCE" below.

THE DISTRICT

General

The District, established in 1950, is located in the west central Idaho mountains in Long Valley. The District covers an area of 2,423 square miles. Approximately 98% of the District lies within Valley County, with less than 2% located in Adams County. Valley County had 11,392 residents according to the 2019 Census estimate. The District's headquarters are located in the City. The City was incorporated in 1911 and had 3,347 residents according to the 2019 estimate by the Bureau of the Census. According to the U.S. Census Bureau, the District's 2019 population was 8,716.

Average Daily Attendance

State funding for Idaho school districts is determined, in part, by support units calculated for each school district. The support units are calculated largely based on the Average Daily Attendance ("ADA") for each school district. In the event a school district's annual ADA drops by more than three percent in one year, Idaho Code § 33–1003 limits the decrease in funding to three percent to allow a school district one year to adjust to the lower ADA. As noted below, the District had a shortfall in ADA funding in excess of the three percent provision of Idaho Code § 33–1003. In response to COVID—19, on August 27, 2020, the Idaho State Board of Education ("SBOE") issued a temporary rule for the 2020–2021 school year providing that ADA funding will be paid to school districts for enrolled students regardless of whether students attend in person or online.

District Enrollment for 2021–2021 School Year–Financial Effects

The District's enrollment has remained steady and has increased over the last several years, and in the absence of the effects of COVID–19, the District had expected enrollment to remain the same. The District saw a 2% decline in enrollment at the start of the 2020–21 school year. As the year progressed, enrollment increased. Support unit calculations for July 15, 2020 were 69.20, as compared with support unit calculations on February 15, 2021 of 70.69. The net effect was negligible.

In July, the governor announced a 5% holdback that amounted to approximately $99 million state–wide and $355,495 for the District. The District adjusted for it by utilizing district reserve funding to make up any for any funding shortfalls. For additional information, please see "FINANCIAL INFORMATION REGARDING THE DISTRICT–Impacts Of Coronavirus (COVID–19)" below.

The District presently operates five schools (consisting of two elementary schools, one middle schools, and two high schools). Following is a table showing the historical ADA and enrollment for the District, calculated in accordance with Idaho statutes.

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Historical Average Daily Attendance and Enrollment

Fiscal Year (1)	Elementary (P–4)	Middle (5–8)	Secondary (9–12)	Total	% Change	ADA
2021 (2)…..	477	420	390	1,287	(5.7)	–
2020…….	463	420	399	1,282	0.0	1,245
2019…….	481	424	383	1,288	7.2	1,190
2018…….	476	382	344	1,202	7.6	1,122
2017…….	455	351	311	1,117	6.8	1,049
2016…….	422	334	290	1,046	4.3	973
2015…….	406	314	283	1,003	1.5	928
2014…….	375	302	311	988	3.5	915
2013…….	373	284	298	955	3.5	876
2012…….	376	252	304	923	(2.4)	853

(1) Historical enrollment as of fall each year, except otherwise indicated.
(2) Preliminary; subject to change; District projections.

(Source: The Idaho State Department of Education.)

Competition From Charter Schools

A public charter school was authorized to be located within District boundaries on April 11, 2019 by the Idaho Public Charter School Commission for a period of five years. The authorized charter has not resulted in a school being built or leased. Competition is not anticipated at this time.

Form Of Government

Board of Trustees. The determination of policies for the management of the District is the responsibility of the Board, the members of which are elected by the qualified electors within the District. The District is divided into five representative zones, and a member of the Board is elected from each of the five zones. Members serve three–year terms, which are staggered to provide continuity.

The Board is empowered, among other things, to: (i) implement core curriculum, (ii) administer tests which measure the progress of each student, and create plans to improve the student's progress, (iii) implement training programs for school administrators, (iv) purchase, sell and improve school sites, buildings and equipment; (v) construct and furnish school buildings; (vi) establish, locate and maintain elementary, secondary and applied technology schools; (vii) maintain school libraries; (viii) make and enforce all necessary rules and regulations for the control and management of the public schools in the District; (ix) adopt bylaws and rules for its own procedure; and (x) appoint a superintendent of schools, business administrator, and such officers or employees as are deemed necessary for the promotion of the interests of the schools.

Superintendent. The Superintendent of Schools (the "Superintendent") is appointed by the Board and is responsible for the actual administration of the schools in the District. The powers and duties of the Superintendent are prescribed by the Board. Pursuant to State law, the Superintendent is required to prepare and submit to the Board an annual budget itemizing anticipated revenues and expenditures for the next school year.

Business Manager. The Business Manager (the "Business Manager") is appointed by the Board and reports to the Superintendent. The duties of the Business Manager, among others, are to (i) countersign all warrants drawn upon the District treasury, (ii) keep an account and prepare and publish an annual statement of moneys received by the District and amounts paid out of the treasury, and (iii) have custody of the records and papers of the Board. The Business Manager is the custodian of all moneys belonging to the District and is required to prepare and submit to the Board a monthly report of the receipts and disbursements of the Business Manager's office.

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Current members of the Board, the Superintendent, the Business Manager and their respective terms in office are as follows:

Office	Person	Years in Service	Expiration of Current Term/Contract
Chairperson (Zone 4)	Laurie Erekson	8	December 2021
Vice Chair (Zone 2)	Jon Walker	9	December 2023
Trustee (Zone 1)	Jenny Ruemmele	3	December 2024
Trustee (Zone 3)	Heidi Galyardt	4	December 2021
Trustee (Zone 5)	Lewis McLin	6	December 2021
Superintendent (1)	James Foudy	7	Appointed
Business Manager/Treasurer	Penny Lancaster	5	Appointed
Clerk	Bianca Imel	2	Appointed

(1) Superintendent Foudy's term ends June 2021. The Board of Trustees hired Mr. Eric Pingrey who currently serves as Superintendent at the Walker Hackensack Akeley Independent School District in Walker, Minnesota. He has a bachelor's degree in history and Social Science and Secondary Education, a master's degree in Education Administration and a Secondary Principal Administrative Certificate, and a specialist degree in Education Administration Superintendent. He will begin July 1, 2021 and has been contracted for a three-year term.

Key Administrative Officials

The day-to-day affairs of the District are managed by a professional administrative staff which includes the following principal officials:

James Foudy, Superintendent. The 2021 school year is Superintendent Foudy's 7th year as Superintendent at the District. Prior to serving as Superintendent, Mr. Foudy was a principal for the District's Barbara Morgan Elementary School. Mr. Foudy has an Education Specialist in Education Leadership Degree, Master of Education in Education Administration, and bachelor's degree in Elementary Education.

Penny Lancaster, Business Administrator/Treasurer. The 2021 school year is Ms. Lancaster's 5th year as Business Manager at the District. Ms. Lancaster has been employed with the District since 2016 and holds Bachelor of Arts degree.

District Staff

The District employs approximately 216 persons in the following capacities: 96 certified staff (including teachers); 6 administrators; 71 classified staff; 23 adjunct coaches; and 20 substitutes.

Pension System

Pension System. The District is a member of the Idaho State Public Employees' Retirement System ("PERSI"). PERSI is the administrator of a multiple employer cost–sharing defined benefit public employee retirement system. A retirement board (the "PERSI Board"), appointed by the Governor and confirmed by the State Legislature, manages the system which includes selecting investment managers to direct the investment, exchange and liquidation of assets in the managed accounts and to establish policy for asset allocation and other investment guidelines. The PERSI Board is charged with the fiduciary responsibility of administering the plan.

PERSI is the administrator of seven fiduciary funds, including three defined benefit retirement plans, the Public Employee Retirement Fund Base Plan ("PERSI Base Plan"), the Firefighters' Retirement Fund, and the Judge's Retirement Fund; two defined contribution plans, the Public Employee Retirement Fund Choice Plans 401(k) and 414(k); and two Sick Leave Insurance Reserve Trust Funds, one for State employers and one for school district employers. The District's required and paid contributions to PERSI for Fiscal Years 2020, 2019, and 2018 were $1,030,437, $895,240 , and $846,668, respectively. Contribution requirements of PERSI and its members are established by the PERSI Board within limitations, as defined by State law.

With the implementation of GASB 68 in 2015, the District is required to record a liability and expense equal to its proportionate share of the collective net pension liability and expense of PERSI. The District's proportion of the net pension liability is based on the District's share of contributions in the Base Plan pension plan relative to the total contributions of all participating PERSI Base Plan employers. On June 30, 2020, the District's proportion was $908,080.

PERSI issues a publicly available financial report that includes financial statements and required supplementary information and may be found at http://www.persi.idaho.gov. For additional information about the District's retirement plan, see

"APPENDIX A—AUDITED FINANCIAL STATEMENTS OF JOINT SCHOOL DISTRICT NO. 421 FOR FISCAL YEAR 2020–Notes to Financial Statements–Note F. Pension Plan" (audit page 20).

Risk Management And Cybersecurity

General. The District manages its risks through the purchase of individual insurance policies through a commercial insurance company. The District has earthquake protection included in its insurance policies. As of the date of this OFFICIAL STATEMENT, all policies are current and in force. The District believes its risk management policies and coverages are normal and within acceptable coverage limits for the type of services the District provides and settled claims have not exceeded insurance coverage in any of the previous three years.

Cybersecurity. The District employs a complex technology environment to conduct its operations and faces multiple cyber security threats such as hacking, phishing, viruses, malware, ransomware and other attacks to its computing and other electronic platforms and systems. As a recipient and provider of personal, private, or sensitive information, the District may be the target of cybersecurity incidents that could result in adverse consequences to information and systems. Cybersecurity incidents could result from unintentional events or from deliberate attacks. To mitigate the risks and consequences of cybersecurity incidents or cyberattacks the District has invested in technological safeguards and has adopted policies and procedures to protect information as well as ensure compliance with state and federal regulations. In addition, the District maintains cybersecurity coverage in its insurance policies. The costs of remedying any damage from a cyber–attack or protecting against future attacks could be substantial and expose the District to material litigation and other legal risks. To date, the District has not experienced a material breach of cybersecurity.

Investment Of Funds

Chapter 12 of Title 67, Idaho Code, provides authorization for the investment of funds as well as specific direction as to what constitutes an allowable investment. District procedures are consistent with the Idaho Code. The Idaho Code limits investments to the following general types: (i) certain revenue bonds, general obligation bonds, local improvement district bonds and registered warrants of State and local governmental entities; (ii) time deposits accounts and tax anticipation and interest–bearing notes; (iii) bonds, treasury bills, debentures or other similar obligations issued or guaranteed by agencies or instrumentalities of the government of the State of Idaho or the United States; and (iv) repurchase agreements.

The District is governed by Idaho Code 67–1210 and 67–1210A. Local governments, including the District, are also authorized to invest in the Local Government Investment Pool ("LGIP"), established as cooperative endeavors to enable public entities of the State to aggregate funds for investment. This pooling is intended to improve administrative efficiency and increase investment yield. The LGIP is managed by the State Treasurer's Office. Information about the LGIP investments is available from the Idaho State Treasurer at http://sto.idaho.gov. The District does invest in the LGIP.

Investments are stated at cost, except for investments in the deferred compensation agency fund, which are reported at market value. Interest income on such investments is recorded as earned in the General Fund of the District unless otherwise specified by law.See APPENDIX A—AUDITED FINANCIAL STATEMENTS FOR JOINT SCHOOL DISTRICT NO. 421 FOR FISCAL YEAR 2020–Notes To The Financial Statements–Note B. Cash and Investments–Investments" (audit page 18).

DEMOGRAPHIC INFORMATION ABOUT THE DISTRICT

Population

The following historical population information is provided for the City and the County.

	The City	% Over Prior Period	The County	% Over Prior Period
2019 Estimate (1).....	3,597	20.3	11,392	15.5
2010 Census.....	2,991	43.5	9,862	28.9
2000 Census.....	2,084	3.9	7,651	25.2
1990 Census.....	2,005	(8.4)	6,109	9.0
1980 Census.....	2,188	24.5	5,604	55.3
1970 Census (2).....	1,758	23.5	3,609	(1.5)

(1) 2019 estimate percent change as compared to the 2010 Census.
(2) 1970 percent change as compared to 1960 Census.

(Source: U.S. Department of Commerce, Bureau of the Census.)

Economic Indicators Of The County

Per Capita, Total Personal Income and Median Income

	2019	2018	2017	2016	2015
Per Capita Income (1)					
Valley County	$51,088	$50,491	$48,498	$46,081	$45,379
% change from prior year	1.2	4.1	5.2	1.5	5.0
State of Idaho	45,968	44,554	42,268	40,567	39,783
% change from prior year	3.2	5.4	4.2	2.0	5.0
Total Personal Income (1)					
Valley County ($ in thousands)	$581,998	$556,461	$517,324	$480,252	$455,737
% change from prior year	4.6	7.6	7.7	5.4	7.7
State of Idaho ($ in millions)	82,148	77,993	72,605	62,248	65,683
% change from prior year	5.3	7.4	16.6	(5.2)	6.2
Median Income (2)					
Valley County	$64,041	$60,285	$56,532	$58,738	$51,774
% change from prior year	6.2	6.6	(3.8)	13.5	4.8
State of Idaho	60,830	55,524	52,280	51,647	48,311
% change from prior year	9.6	6.2	1.2	8.6	(1.5)

(1) Source: Bureau of Economic Analysis, U.S. Department of Commerce.
(2) Source: U.S. Census Bureau, Small Area Income and Poverty Estimates.

Largest Employers

The following is a list of the largest employers in the County:

Firm (1)	Business	Employees
St. Luke's McCall Medical Center	Healthcare	300–349
Shore Lodge Whitetail	Hotels and motels	200–249
U.S. Forest Service	Federal government	200–249
McCall–Donnelly Joint School District No. 421	Educational services	100–199
Brundage Mountain Resort	Alpine skiing resort and accommodations	100–199 (2)
Valley County	Local government	100–149
Albertson's LLC	Grocery	100–149
City of McCall	Local government	50–99
Cascade Medical Center	Healthcare	50–99
Cascade School District	Educational services	50–99

(1) Some employers may not be included on this list because they have not signed a consent form.
(2) Seasonal peak.

(Source: Idaho Department of Labor, Communications and Research, Quarterly Report of Employment and Wages 4th Quarter 2020; information gathered March 31, 2020.)

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Labor Market Data Of The County And Employment By Industry

	2020	2019	2018	2017	2016
Total civilian work force	5,902	5,554	5,349	5,141	4,973
Unemployed	452	216	205	229	268
Percent of labor force unemployed	7.7	3.9	3.8	4.5	5.5
Total employment	5,450	5,338	5,144	4,912	4,705
Average covered wage	$40,755	$37,949	$36,250	$35,355	$35,243
Average covered employment	4,685	4,926	4,737	4,511	4,299
Natural resources	85	90	90	88	81
Trade, utilities, transportation, and warehousing	815	803	753	726	724
Construction	412	545	506	431	380
Manufacturing	30	35	43	45	40
Information	27	50	58	50	56
Financial activities	222	204	205	220	207
Professional and business services	196	200	182	181	134
Education and health care	458	458	456	435	414
Leisure and hospitality	1,346	1,436	1,381	1,254	1,194
Other services, except public administration	131	137	110	117	112
Government administration and public education	963	968	953	964	957

(Source: Report of Employment & Wages, Idaho Department of Labor; information gathered October 2020; annual average. Information contains only data from private–owned businesses within the County.)

Annual New Privately–Owned Residential Building Permits And Construction Value Within The County

Year	Buildings	Units	Construction Value
2019	181	181	$36,474,892
2018	180	180	46,416,902
2017	157	157	48,035,506
2016	143	143	32,986,129
2015	57	57	19,783,802

(Source: U.S. Census Bureau.)

Rate Of Unemployment—Annual Average

Year	The County	State of Idaho	United States
2021 (1)	5.1%	3.3%	6.3%
2020	7.7	5.3	8.1
2019	3.9	2.9	3.7
2018	3.8	2.9	3.9
2017	4.5	3.2	4.4
2016	5.5	3.8	4.9

(1) Preliminary; subject to change. January 2021 only, seasonally adjusted.

(Source: U.S Bureau of Labor Statistics.)

DEBT STRUCTURE OF THE DISTRICT

Outstanding General Obligation Bonded Indebtedness

Series	Purpose	Original Principal Amount	Final Maturity Date	Current Principal Outstanding
2021A (1).....	Building	$18,395,000*	September 15, 2038	$18,395,000*
2021B (1).....	Refunding	10,605,000*	September 15, 2029	10,605,000*
2012 (2).....	Refunding	19,540,000	August 1, 2021 (3)	1,875,000
Total principal amount of outstanding guaranteed				$30,875,000*

* Preliminary subject to change.

(1) As of the date of this OFFICIAL STATEMENT, these bonds are considered issued and outstanding. Rated "Aaa" by Moody's (State of Idaho Guaranty; underlying "___") as of the date of this OFFICIAL STATEMENT.

(2) A portion of the outstanding 2012 Bonds, in the amount of $10,695,000, will be refunded by the 2021B Bonds. As of the date of this OFFICIAL STATEMENT, portions of the 2012 Bonds will be considered refunded.

(3) Final maturity date after these bonds are refunded by the 2021B Bonds.

No Debt Other Obligations

The District has no other outstanding debt obligations, as of the date of this OFFICIAL STATEMENT.

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Debt Service Schedule Of Outstanding General Obligation Bonds By Calendar Year

	Series 2021B		Series 2021A		Series 2012		**Totals***		
	$10,605,000*		$18,395,000*		$19,540,000		Total	Total	Total Debt
Year	Principal*	Interest (a)	Principal*	Interest (b)	Principal	Interest	Principal	Interest	Service
2021	$ 0	$ 84,840	$ 0	$ 196,213	$ 1,875,000	$ 294,475	$ 1,875,000	$ 575,528	$ 2,450,528
2022	1,315,000	318,150	0	735,800	0	0 (1)	1,315,000	1,053,950	2,368,950
2023	1,355,000	278,700	0	735,800	0	0 (1)	1,355,000	1,014,500	2,369,500
2024	1,395,000	238,050	0	735,800	0	0 (1)	1,395,000	973,850	2,368,850
2025	1,435,000	196,200	0	735,800	0	0 (1)	1,435,000	932,000	2,367,000
2026	1,480,000	153,150	0	735,800	0	0 (1)	1,480,000	888,950	2,368,950
2027	1,525,000	108,750	0	735,800	–	–	1,525,000	844,550	2,369,550
2028	1,570,000	63,000	0	735,800			1,570,000	798,800	2,368,800
2029	530,000	15,900	1,090,000	735,800	–	–	1,620,000	751,700	2,371,700
2030	–	–	1,680,000	692,200	–	–	1,680,000	692,200	2,372,200
2031	–	–	1,745,000	625,000	–	–	1,745,000	625,000	2,370,000
2032	–	–	1,815,000	555,200	–	–	1,815,000	555,200	2,370,200
2033	–	–	1,885,000	482,600	–	–	1,885,000	482,600	2,367,600
2034	–	–	1,960,000	407,200	–	–	1,960,000	407,200	2,367,200
2035	–	–	2,040,000	328,800	–	–	2,040,000	328,800	2,368,800
2036	–	–	2,120,000	247,200	–	–	2,120,000	247,200	2,367,200
2037	–	–	2,205,000	162,400	–	–	2,205,000	162,400	2,367,400
2038	–	–	1,855,000	74,200	–	–	1,855,000	74,200	1,929,200
Totals	$ 10,605,000	$ 1,456,740	$ 18,395,000	$ 9,657,413	$ 1,875,000	$ 294,475	$ 30,875,000	$ 11,408,628	$ 42,283,628

* Preliminary; subject to change.

(a) Preliminary; subject to change; interest is estimated at 3.00% per annum.

(b) Preliminary; subject to change; interest is estimated at 4.00% per annum.

(1) Principal and interest will be refunded by the 2021B Bonds.

Other Financial Considerations; Future Issuance Of Debt

Short–term borrowing. Under Idaho Code, the District is permitted to issue notes for a period of up to one year in anticipation of taxes, State funds and other revenues receivable in the current fiscal year. The District does not currently have any notes outstanding.

The cycle for receiving State funds and local tax revenues places the greatest potential stress on the District's general fund cash flow in June and July of each year until State funds are received in mid-August. The District monitors its budget and cash flow monthly and maintains a contingency plan for short-term bank financing in the June-August time frame if needed.

Leases and Other Obligations. Idaho Code provides broad authority for the District to purchase personal property and equipment for school purposes. The District may finance such purchases over more than one year if such purchases constitute "ordinary and necessary" expenses as interpreted under the Idaho Constitution. The District may also finance such purchases under lease–purchase agreements that give the District the right to non-renew the lease on an annual basis as part of its budget and appropriation process and the right to cancel the lease without penalty. The District currently does not have any capital leases outstanding.

Future issuance of debt. Other than the issuance of the 2021 Bonds the District does not anticipate the issuance of any other debt within the next three years.

Overlapping General Obligation Debt

General obligation debt of taxing entities that overlap the District is called "overlapping debt." As of the date of this OFFICIAL STATEMENT, there is no overlapping debt within District's boundaries. (Source: Office of the County Treasurer.)

Debt Ratios

The following table sets forth the ratios of general obligation debt that is expected to be paid from taxes levied specifically for such debt and not from other revenues over the market value of property within the District and the population of the District. The State's general obligation debt is not included in the debt ratios because the State currently levies no property tax for payment of general obligation debt.

	To 2020 Taxable Assessed Value (1)	To 2020 Full Market Value (2)	To 2019 Population Estimate Per Capita (3)
Direct general obligation debt*	0.68%	0.64%	$3,542
Direct and overlapping general obligation debt*	0.68	0.64	3,542

* Preliminary; subject to change.

(1) Based on a 2020 Taxable Assessed Value of $4,552,369,609, which value excludes homeowners' exemptions. Taxable Assessed Value is the Full Market Value less statutory exemptions and is the value against which tax levies are applied.

(2) Based on a 2020 Market Value of $4,792,596,128, which value includes homeowners' exemptions and urban renewal value.

(3) Based on a 2019 population estimate of 8,716 by the U.S. Census Bureau.

General Obligation Legal Debt Limit And Additional Debt Incurring Capacity

Section 33–1103, Idaho Code, establishes limits on bonded indebtedness for school districts in Idaho. An elementary school district that employs not less than six teachers, or a school district operating an elementary school or schools, and a secondary school or schools, or issuing bonds for the acquisition of a secondary school or schools, may issue bonds in an amount not to exceed 5% of the Taxable Assessed Value plus all taxable property excluded from taxation pursuant to Idaho Code § 63–602G (the "Full Market Value") plus the value of any urban renewal within the District, less the Current Outstanding Indebtedness (hereinafter defined). "Current Outstanding Indebtedness" means the sum of unredeemed outstanding bonds, minus all moneys in the bond interest and redemption funds, and minus the sum of all taxes levied for the redemption of such principal of the bonds. The Current Outstanding Indebtedness and the unexhausted debt–incurring power of a district shall each be determined as of the date of approval by the electors in the school bond election. The 2021 Bonds are general obligation bonds subject to this debt limitation.

The legal debt limit and additional debt incurring capacity of the District are based on the Full Market Value for 2020, and are calculated as follows:

2020 Full Market Value	$4,792,596,128
"Full Market Value" times 5% equals the ("Debt Limit")	239,629,806
Less: current outstanding general obligation debt* (1)	(30,875,000)
Estimated additional debt incurring capacity*	$208,745,806

* Preliminary; subject to change.

(1) Represents voter–approved general obligations of the District, and the effects of the 2021 Bond issue.

(Source: Idaho State Tax Commission, September 2020 (market values); the District (debt information).)

No Defaulted Obligations

The District has never failed to pay principal of and interest on its bond obligations when due.

FINANCIAL INFORMATION REGARDING THE DISTRICT

Impacts Of Coronavirus (COVID–19)

In December 2019, a novel strain of coronavirus known as COVID–19 ("COVID–19") began spreading throughout the world and has been characterized by the World Health Organization as a pandemic disease.

Actions of the State. In response to evidence of community spread of COVID–19, in March 2020, the Governor proclaimed a state of emergency throughout the State and subsequently issued a further declaration and an Order to Self-Isolate, requiring that people cease leaving their home or place of residence except to conduct or participate in essential activities, essential government functions, or to operate essential business through April 2020 (the "Stay Home Order").

In April 2020, the Governor announced a phased plan for allowing economic activity to increase. The plan occurs over four stages and sets forth specific criteria for the State to meet before moving into each of the four stages, as well as business protocols that must be followed for certain business to open in the various stages. As of February 2, 2021, the State is in stage 3, which allows for all businesses to operate, and requires gatherings, both public and private, to be limited to 50 people, recommends face coverings for the general public, requires face coverings at long-term health facilities, and requires patrons at dining establishments are required to remain seated. County officials are allowed to move back one or more stages as they deem appropriate. Currently Valley County is in stage 2. On February 19, 2021, the Central District Health ("CDH") lifted the Valley County mask order to reflect current condition of steady decline in COVID–19 case counts.

State Budget and Appropriation Effects. In connection with the Stay Home Order the Governor announced several strategies to address the expected financial effects on State agencies and public schools. Public schools were asked to absorb a 1% reduction from the public-school appropriations for the 2019–2020 year.

In accordance with Executive Order 2020–14, on July 16, 2020 a letter from the Division of Financial Management (the "DFM") written to State Board of Examiners, on July 1, 2020, the Governor announced a 5% holdback for Fiscal Year 2021 appropriations, which amounts to approximately $99 million state–wide and approximately $355,495 for the District. The District adjusted for it by utilizing district reserve funding to make up any for any funding shortfalls.

Actions of the Idaho State Board of Education. In response to the Stay Home Order, the SBOE, issued operational guidance to public schools, prescribing a "soft closure," defined as a "shift from in–person school operations to school operations that use on–line, virtual, or distance learning to provide instruction to students and allow them to meet the Centers for Disease Control social distancing guidance."

Actions of the District for 2020–2021 School Year. On July 9, 2020, the Governor and the SBOE, with guidance from the Department for Health and Welfare, issued a memorandum titled Idaho Back to School Framework 2020, setting forth guidelines and expectations for local governance and re-entry to in-person classroom instruction. Following these guidelines, the District adopted a plan that designates green, yellow, red, or online instruction only for conditions in relation to the extent of the spread of COVID–19 in the surrounding community utilizing metrics created by CDH. Green will indicate a traditional schedule with implementing reasonable procedures in accordance with health guidelines, while yellow and red designations

will indicate additional modifications to student interactions, short–term closure of schools or utilization of a hybrid A/B schedule that will limit the number of students in District facilities. An online only designation will mean the District will be prepared to deliver full distance learning. Any change in level will be determined in conjunction with CDH and announced with as much preparation time for parents, students, and staff as is possible with safety being the highest priority. In practice, the district has maintained its hybrid model in all categories, due to limitation requirements for physical distancing.

Upon evaluating the situation specific to the community the District serves, the Board of Trustees placed the District in the yellow category to begin the school year on September 8, 2020. The Board has maintained the hybrid model throughout the year, consistently in all color categories without closure. The hybrid model being implemented includes two primary cohorts in which students attend either Monday, Wednesday and every other Friday or Tuesday, Thursday and every other Friday. Students with additional needs are able to attend five days a week. This model has been consistent throughout the year. The District has implemented the requirement of masks while on school property for students and staff as well as social distancing protocols and enhanced sanitation.

Effect on the 2021 Bonds. The 2021 Bonds are secured by and payable from a property tax levy dedicated exclusively to the repayment of the 2021 Bonds which the District may assess without limitation as to rate or amount. The 2021 Bonds are further secured by the Sales Tax Guaranty Program and the Credit Enhancement Program. Accordingly, notwithstanding the uncertainty of the effects and consequences of COVID–19, the District does not expect any adverse effect on the security and payment of the 2021 Bonds.

While the District does not anticipate that COVID–19 will affect its ability to pay principal of and interest on the 2021 Bonds, the extent to which COVID–19 impacts the District and its financial condition will depend on future developments, which are highly uncertain and cannot be predicted by the District, including the extent or duration of the COVID–19 pandemic.

Fund Structure; Accounting Basis

The accounting policies of the District conform to all generally accepted accounting principles for governmental units in general and the State's school districts' accounting policies in particular. The accounts of the District are organized on the basis of funds or groups of accounts, each of which is considered to be a separate set of self–balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. District resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped in the financial statements. See "APPENDIX A—AUDITED FINANCIAL STATEMENTS FOR JOINT SCHOOL DISTRICT NO. 421 FOR FISCAL YEAR 2020–Notes To The Financial Statements–Note A—Summary of Significant Accounting Policies" (audit page 14).

Budgets And Budgetary Accounting

The District operates within the budget requirements for school districts as specified by State law and as interpreted by the State Superintendent of Public Instruction.

No later than 28 days prior to its annual meeting (the annual meeting is the date of its regular July meeting in each year) the board of trustees of each school district shall have prepared a budget, in form prescribed by the state superintendent of public instruction, and shall have called and caused to be held a public hearing thereon, and at such public hearing, or at a special meeting held no later than 14 days after the public hearing, shall adopt a budget for the ensuing year.

Financial Management

Fund Accounting System (GASB Statement 54). The Board adopted a formal fund balance policy designed to encourage consideration of unanticipated events that could adversely affect the financial condition of the District and jeopardize the continuation of necessary public services. The District will maintain adequate fund balances and reserves in order to: (i) provide sufficient cash flow for daily financial needs; (ii) secure and maintain investment grade bond ratings; (iii) offset significant economic downturns or revenue shortfalls; and (iv) provide funds for unforeseen expenditures related to emergencies.

Undistributed Reserve In School District Budget. A board of trustees of any school district may create and establish a general fund contingency reserve within the annual school district budget. The general fund contingency reserve may not exceed 5% of the total general fund budget, or the equivalent value of one "support unit" as defined and described under the Idaho Code. Disbursements from said fund may be made by resolution from time to time as the board of trustees determines necessary for contingencies that may arise. The balance of said fund shall not be accumulated beyond the budgeted fiscal year.

If any money remains in the contingency reserve, it shall be treated as an item of income in the following year's budget. It has been the District's target to maintain four months of operation in reserve.

Financial Reporting

The financial statements of the District (the "Financial Statements") are prepared in accordance with accounting principles generally accepted in the United States of America ("GAAP"), as prescribed by the Governmental Accounting Standard Board ("GASB"). In addition to presenting the financial position, results of operations and changes in financial position of the District's funds, the Financial Statements reconcile differences in reporting activities between the budgetary basis, as presented in the annual approved budget, and the generally accepted accounting principles as is used in the preparation of the financial report.

Financial Summaries

The summaries contained herein were extracted from the District's basic financial statements and required supplementary information for Fiscal Years 2016 through 2020. The summaries have not been audited. See "APPENDIX A—AUDITED FINANCIAL STATEMENTS FOR JOINT SCHOOL DISTRICT NO. 421 FOR FISCAL YEAR 2020" below.

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Joint School District No. 421

Statement of Net Position

Primary Government

(This summary has not been audited)

	Fiscal Year Ended June 30				
	2020	2019	2018	2017	2016
Assets					
Current Assets					
Cash & investments	$ 10,050,845	$ 9,131,967	$ 8,618,851	$ 9,465,597	$ 8,794,205
Receivables					
Local sources	2,535,283	2,652,839	2,376,434	2,637,376	3,035,417
State sources	308,773	280,947	193,987	199,072	184,700
Federal sources	124,479	184,377	183,225	149,560	179,530
Total current assets	13,019,380	12,250,130	11,372,497	12,451,605	12,193,852
Noncurrent Assets					
Nondepreciable capital assets	924,753	924,753	2,987,573	924,753	924,753
Depreciable net capital assets	35,303,325	36,147,367	34,795,739	35,451,204	36,110,652
Total assets	49,247,458	49,322,250	49,155,809	48,827,562	49,229,257
Deferred Outflow of Resources:					
Pension sources	1,425,417	1,494,870	1,410,296	3,248,713	2,064,784
Total assets and deferred outflows of resources	$ 50,672,875	$ 50,817,120	$ 50,566,105	$ 52,076,275	$ 51,294,041
Liabilities					
Current liabilities					
Accounts payable	$ 2,954	$ 2,865	$ 220,208	$ 116,734	$ 8,225
Salaries and benefits	1,532,837	1,459,025	1,346,124	1,245,136	1,154,611
Unspent grant allocation	2,584	18,384	17,896	40,954	64,306
Accrued interest on long–term debt	243,625	272,208	292,958	313,021	341,615
Current portion of long–term debt	1,790,000	1,715,000	1,660,000	1,605,000	1,575,000
Total current liabilities	3,572,000	3,467,482	3,537,186	3,320,845	3,143,757
Noncurrent liabilities:					
Long–term debt–net of current portion	12,570,000	14,360,000	16,075,000	17,735,000	19,340,000
Net pension liability	2,658,723	3,429,568	3,589,432	4,822,909	3,155,686
Total liabilities	18,800,723	21,257,050	23,201,618	25,878,754	25,639,443
Deferred Inflows of Resources					
Pension sources	1,219,094	640,059	538,436	1,577,386	2,035,463
Total liabilities and deferred inflows of resources	1,219,094	640,059	538,436	1,577,386	2,035,463
Net Position					
Net investment in capital assests	21,624,453	20,724,912	19,755,354	16,722,936	15,778,790
Restricted for:					
Special programs	1,282,324	1,100,777	846,569	2,105,118	2,420,534
Debt service	2,685,338	2,575,514	2,542,308	2,481,513	2,380,689
Capital projects	1,696,851	1,785,243	1,910,945	2,002,720	1,590,322
Unrestricted	3,364,092	2,733,565	1,770,875	1,307,848	1,448,800
Total net position	30,653,058	28,920,011	26,826,051	24,620,135	23,619,135
Total liabilities and net assets	$ 50,672,875	$ 50,817,120	$ 50,566,105	$ 52,076,275	$ 51,294,041

(Source: Information extracted from the District's basic financial statements and required supplementary information which have been audited.)

Joint School District No. 421

Statement of Activities (1)

Primary Government

(This summary has not been audited)

	Net (Expense) Revenue and Changes in Net Assets Fiscal Year Ended June 30				
	2020	2019	2018	2017	2016
Governmental activities					
Instructional programs:					
Elementary	$ (2,502,616)	$ (2,461,142)	$ (2,234,136)	$ (2,331,438)	$ (1,946,675)
Secondary	(3,006,949)	(2,894,623)	(2,719,949)	(3,164,953)	(2,650,362)
Alternative	(270,300)	(270,095)	(212,629)	(209,824)	(202,260)
Special education	(851,015)	(729,406)	(700,742)	(693,359)	(621,768)
Gifted and talented	(95,285)	(89,274)	(87,688)	(88,400)	(80,744)
Interscholastic	(263,123)	(262,612)	(246,333)	(221,672)	(201,385)
School activities	(30,035)	(34,062)	(31,157)	(30,042)	(19,884)
Detention center	–	–	–	(13,305)	(7,832)
Support services:					
Attendance, guidance and health care	(395,478)	(354,750)	(307,207)	(285,571)	(295,470)
Special education support services	(252,914)	(234,164)	(226,459)	(217,871)	(216,458)
Instruction improvement	(244,011)	(244,375)	(179,216)	(235,033)	(150,058)
Educational media	(177,916)	(166,546)	(180,780)	(168,990)	(162,605)
Instructional technology	(110,823)	(95,861)	(144,719)	(181,883)	(78,708)
Board of Education	(73,549)	(73,376)	(89,984)	(93,326)	(68,900)
District Administration	(330,464)	(333,746)	(329,495)	(408,155)	(355,672)
School Administration	(975,227)	(787,721)	(844,632)	(800,788)	(780,537)
Business Operation	(121,491)	(76,940)	(111,014)	(164,656)	(138,451)
Central service	(43,302)	(87,164)	(89,075)	(77,055)	(82,005)
Administrative technology	(483,678)	(431,656)	(298,511)	(407,005)	(483,372)
Buildings–care and upkeep	(858,793)	(875,512)	(837,182)	(885,748)	(869,540)
Maintenance–non-student occupied	(31,526)	208,256	123,672	(46,298)	(60,843)
Maintenance–student occupied	(415,505)	(323,206)	(310,200)	(301,049)	(271,974)
Maintenance–grounds	(298,082)	(296,716)	(286,651)	(395,984)	(332,678)
Transportation–pupil to school	(761,367)	(617,434)	(619,956)	(585,607)	(581,194)
Transportation–activity	(98,751)	(139,442)	(113,292)	(111,294)	(84,714)
Transportation–general	(18,148)	(3,421)	(21,106)	(17,174)	(16,931)
Other support services	(65,396)	–	–	–	–
Non–instructional programs					
Child nutrition	(74,962)	(78,428)	(90,263)	(73,209)	(58,888)
Capital assets student occupied	(952,148)	(946,971)	(892,590)	(886,694)	(968,053)
Capital assets non-student occupied	–	(484)	–	(1,434)	–
Debt service–interest	(593,417)	(659,950)	(710,612)	(760,969)	(829,574)
Total governmental activities	(14,396,271)	(13,360,821)	(12,791,906)	(13,858,786)	(12,617,535)
General revenues:					
Local taxes	8,073,023	8,044,063	8,045,643	8,020,151	8,088,215
Other local revenue	270,177	179,999	171,794	267,181	160,440
State sources	8,694,198	7,983,144	7,193,043	6,572,454	5,920,888
Federal sources	–	–	–	–	–
Pension revenue (expense)	(908,080)	(752,425)	(412,658)	–	–
Total general revenues	16,129,318	15,454,781	14,997,822	14,859,786	14,169,543
Change in net position	1,733,047	2,093,960	2,205,916	1,001,000	1,552,008
Net position–beginning	28,920,011	26,826,051	24,620,135	23,619,135	22,067,127
Net position–ending	$ 30,653,058	$ 28,920,011	$ 26,826,051	$ 24,620,135	$ 23,619,135

(Source: Information taken from the District's basic financial statements and supplementary information. This summary itself has not been audited.)

Joint School District No. 421

All Fund Types and Account Groups—Balance Sheet

Governmental Fund Types—General Fund

(This summary has not been audited)

	Fiscal Year Ended June 30				
	2020	2019	2018	2017	2016
Assets					
Assets:					
Cash & investments	$5,005,461	$4,261,015	$3,716,368	$3,464,219	$3,052,203
Receivables:					
Local sources	1,790,878	1,886,940	1,691,987	1,870,339	2,159,334
State sources	308,773	278,504	191,487	188,395	173,703
Federal sources	–	–	–	10,562	9,018
Due from other funds	77,313	131,944	120,163	65,749	66,863
Total assets	$7,182,425	$6,558,403	$5,720,005	$5,599,264	$5,461,121
Liabilities and Fund Balances					
Liabilities:					
Accounts payable	$ 2,954	$ 2,865	$ 89,875	$ 103,189	$ 8,225
Salaries and benefits	1,452,080	1,378,039	1,263,310	1,170,151	1,088,350
Total liabilities	1,455,034	1,380,904	1,353,185	1,273,340	1,096,575
Deferred Inflows of Resources					
Unavailable tax revenue	214,876	317,987	295,088	320,790	509,164
Total current deferred inflows of resources	214,876	317,987	295,088	320,790	509,164
Fund Balances					
Unassigned	5,512,515	4,859,512	4,071,732	4,005,134	3,855,382
Total fund balance and other credits	5,512,515	4,859,512	4,071,732	4,005,134	3,855,382
Total liabilities, deferred inflows of resources and fund balances	$7,182,425	$6,558,403	$5,720,005	$5,599,264	$5,461,121

(Source: Information extracted from the District's basic financial statements and required supplementary information which have been audited.)

Joint School District No. 421

Statement of Revenues, Expenditures and Changes in Fund Balance
Governmental Fund Types—General Fund

(This summary has not been audited)

	Fiscal Year Ended June 30				
	2020	2019	2018	2017	2016
Revenues:					
Local taxes	$ 5,780,441	$ 5,653,920	$ 5,696,727	$ 5,826,891	$ 5,639,671
Other local revenue	243,405	143,325	152,974	244,568	142,757
State revenue	8,694,198	7,983,144	7,193,043	6,572,454	5,920,888
Federal revenue	7,624	9,108	8,164	10,562	9,018
Total revenues	14,725,668	13,789,497	13,050,908	12,654,475	11,712,334
Expenditures:					
Instructional programs:					
Elementary	2,973,714	2,867,427	2,608,619	2,331,241	2,022,756
Secondary	3,548,521	3,394,255	3,235,649	3,164,280	2,887,752
Alternative	270,300	270,095	212,629	209,824	202,260
Special education	851,015	729,406	700,742	693,359	621,768
Gifted and talented	95,285	89,274	87,688	88,400	80,744
Interscholastic	263,123	262,612	246,333	221,672	201,385
School activities	30,035	34,062	31,157	30,042	19,884
Detention center	–	–	–	13,305	7,832
Support service programs:					
Attendance, guidance and health care	395,478	354,750	307,207	285,571	295,470
Special education support services	252,914	234,164	226,459	217,871	216,458
Instruction–improvement	244,011	244,375	179,216	85,123	150,058
Educational media	177,916	166,546	180,780	168,990	162,605
Instructional technology	89,913	99,601	95,073	101,925	91,502
Board of Education	73,549	73,376	89,984	93,326	68,900
District Administration	517,751	333,746	329,495	319,656	355,343
School Administration	975,227	787,721	844,632	800,788	780,537
Business operations	121,491	126,937	111,014	164,656	138,451
Central services	76,242	87,164	89,075	77,055	82,005
Administrative technology	483,678	431,656	298,511	437,952	483,372
Buildings–care and upkeep	858,793	875,512	845,192	885,748	869,540
Maintenance–non-student occupied	31,526	52,159	43,719	46,298	60,843
Maintenance–student occupied	386,132	299,508	310,200	259,452	271,974
Maintenance–grounds	333,518	329,193	286,650	318,697	329,479
Transportation–pupil to school	761,367	617,434	619,956	585,607	581,194
Transportation–activity	98,751	139,442	113,292	111,294	84,714
Transportation–general	17,282	22,874	19,268	17,174	15,515
Other support services	65,396	–	–	–	–
Non–instructional programs:					
Child nutrition	79,737	56,546	55,025	55,417	57,899
Total expenditures	14,072,665	12,979,835	12,167,565	11,784,723	11,140,240
Excess (deficiency) of revenues over (under) expenditures	653,003	809,662	883,343	869,752	572,094
Other financing sources (uses):					
Transfers out	–	(21,882)	(816,745)	(720,000)	(140,000)
Operating transfers, net	–	(21,882)	(816,745)	(720,000)	(140,000)
Net change in fund balance	653,003	787,780	66,598	149,752	432,094
Fund balances - beginning	4,859,512	4,071,732	4,005,134	3,855,382	3,423,288
Fund balance - ending	$ 5,512,515	$ 4,859,512	$ 4,071,732	$ 4,005,134	$ 3,855,382

(Source: Information extracted from the District's basic financial statements and required supplementary information which have been audited.)

RESOURCES, TAX LEVIES, AND PROPERTY VALUES

Overview

This section describes the process for levying and collecting taxes as well as receipt of State resources. State funding sources in more detail under the heading entitled "STATE OF IDAHO SCHOOL FINANCE."

Operating Resources. The District receives revenues from three primary sources for operations: local sources, State sources, and federal sources. In Fiscal Year 2020, State sources represented approximately 59% of the District's total General Fund revenue, local sources (from property taxes) represented approximately 41%, and federal sources represented less than 1%. The District's tax levy is certified to the Boards of County Commissioners in September. The County Treasurers from each County disburses tax receipts to the District approximately one month after the statutory payment dates.

Resources for Capital Projects. The District may pay for capital improvements from unappropriated resources, voter–approved general obligation bonds, voter–approved special plant facilities levies, and donations. General obligation bond levies and special plant facilities levies are property tax levies that are certified above and beyond all other amounts certified to be levied and collected.

Tax Levy And Collection

The District's taxes are collected by the Counties. Prior to the second Monday in September, the District certifies its levy for all funds, including the debt service fund, to the Boards of County Commissioners of the Counties. These levies are based on the equalized or adjusted valuations assessed within the District. These levies are then incorporated within the total levy for all local government units for each property owner. Taxes become due on December 20 but may be paid in installments on December 20 and June 20. Payment is made to the treasurer of each county and transmitted to the District monthly. A penalty of 2% is applied to taxes paid after the December 20 and June 20 payment dates plus interest at the rate of 1% per month, calculated from January 1 of the year following the date of the levy, on the amount of the unpaid installment plus the penalty. Delinquent taxes on property outstanding for three years subject the property to a county tax deed and said property can be auctioned off for tax purposes.

Ad Valorem Tax System

Property taxes are established and collected by individual counties and taxing districts to provide local services and do not generate revenue for State use. The State has the responsibility of overseeing property tax procedures to make sure they comply with State laws. In addition, the Idaho State Tax Commission is responsible for valuing public utilities, railroad car companies and railroads which, collectively, are called operating property.

Idaho law provides that all real and personal property is subject to assessment as of January 1 each year at 100% of market value, unless exempt or otherwise provided by law. All taxes upon real property shall be in a lien upon the real property assessed. All taxes levied upon personal property shall be a lien upon the real property of the owner.

Timberland is taxed per the acreage involved and rural electrical associations pay a 3 ½% tax on adjusted gross revenue instead of property tax. Counties collect the tax, which is computed by the State Tax Commission and apportioned on a wire mile basis.

Complaints or disagreement concerning assessed values of real or personal property are taken to the assessors of the respective county. If differences are not resolved at this level, a property owner may proceed through the County Board of Equalization, State Board of Tax Appeals or District Court, and the Idaho State Supreme Court. Operating property assessments must be appealed to the State Tax Commission, then through the courts.

Certain property acts in the Idaho Code provide that all real and personal property within the District are to be subject to assessment as of January 1 of each year, unless otherwise provided by law. All taxes levied upon real property shall be a lien upon the real property assessed. All taxes levied upon personal property shall be a lien upon the real property of the owner.

Property Tax Exemptions

Idaho law includes many full or partial exemptions, including inventories, livestock, stored property in transit, pollution control facilities, household belongings, clothing, property licensed motor or recreational vehicles, and most property belonging

to religious, fraternal, and educational organizations and institutions. Partial exemptions are available for residential improvement and speculative value of agricultural land. Partial tax credits are available to elderly, widowed, and disabled homeowners. Other major exemptions include the following:

Homeowner's Property Tax Exemption. The homeowner's property tax exemption provides a permanent exemption from ad valorem taxation for 50% of the market value for assessment purposes of a homeowner's primary residence including up to one acre of the land value, up to a maximum of $100,000 (the "Homeowner's Exemption").

Business Investment Property Tax Exemption: Under Idaho Code § 63-602NN local county commissioners can declare that all or a portion of the market value of the improvements of a defined project with investments that meet certain tax incentive criteria can be exempt from property tax for a specified period. The exemption can be up to 100% per year for up to five years for each project. The investment must be in new manufacturing facilities valued at a minimum of $500,000 and land is not eligible for the exemption. Any existing buildings are not eligible for the exemption and approval of the exemption is at the discretion of the local county commissioners.

Use of the business investment property tax exemption ("Business Exemption") only exempts the collection of property taxes on new business investment and does not impact the District's ability to repay the 2021 Bonds. Following the expiration of the Business Exemption the value of the new investment of property will be included in the District's Taxable Assessed Value for future tax levy certifications.

Personal Property Tax Exemption: The 2021 Bonds are secured by an unlimited tax on taxable property in the District. Taxable property includes real property and personal property. Idaho currently has a $3,000 exemption on a de minimus item of personal taxable property, a $100,000 exemption on business personal property, and an exemption on agricultural machinery and equipment. The State appropriates funds from the State sales tax receipts to taxing districts to replace revenues lost through these exemptions. Because of the replacement provision, the District does not expect these exemptions to influence the District's finances. However, there is no assurance the State Legislature will appropriate sufficient moneys in future years to replace the lost revenues.

School District Levies

Tax Levy Procedure. Prior to the commencement of each Fiscal Year, the Board adopts a resolution to adopt its annual budget and approve submission of its property tax levies to the Boards of County Commissioners of the Counties. The budget and tax levy process is described under "FINANCIAL INFORMATION REGARDING THE DISTRICT—Budgets and Budgetary Accounting" above. The District's tax levy is certified to each Board of County Commissioners in September. The treasurer of each county disburse tax receipts to the District approximately one month after the statutory payable dates. The District may levy the following ad valorem taxes for the following purposes:

M&O Budget Stabilization Levy. Available to certain districts with high market values that allows such districts to continue a property tax levy for maintenance and operation expenses (the "M&O Budget Stabilization Levy"). The levy is a fixed dollar levy that cannot be increased but can be decreased with a majority vote of the Board. *The District currently levies a M&O Budget Stabilization Levy.* The District's M&O Budget Stabilization Levy for Fiscal Year 2021 was $5,658,712.

Emergency Levy; Tort Levy; Judgment Levy. Taxes may be levied and collected for the purpose of paying for a specific, unanticipated expenditure, judgment, or legal claim for which funds were not budgeted in the prior year (a "Emergency, Tort, or Judgment Levy"). *The District currently levies a Tort levy, but not an Emergency or Judgment Levy.* The District's Tort Levy for Fiscal Year 2021 was $30,543.

Tuition Levy. When a pupil leaves the school district of his residence to attend a nonresident school, the receiving district is authorized to charge for the tuition of its nonresident pupils where tuition has not been waived. The District is authorized to levy (above the regular maintenance and operation levy, if levied) for the purpose of paying tuition costs of students who, under the authorization of the board of trustees of the district, attend school in another district either in or out of the State (the "Tuition Levy"). *The District does not levy a Tuition Levy.*

Bond Levy. Subject to voter approval and debt limitations the District may levy a tax for the purposes of repaying voter approved debt for specific capital projects (the "Bond Levy"). *The District currently has a Bond Levy.* The District's Bond Levy for Fiscal Year 2021was $2,370,200.

Plant Facilities Levy. A plant facilities levy must be authorized by voter approval. The annual dollar amount of the levy requested is limited to an amount that does not exceed 0.4% of the taxable market value of a school district as of

December 31 of the year immediately prior to the year of election (the "Plant Facilities Levy"). The collection term of a Plant Facilities Levy is limited to 10 years. *The District does not levy a Plant Facilities Levy.*

Historical Tax Rates

	Tax Rate				
	2020–21	2019–20	2018–19	2017–18	2016–17
Budget stabilization main. & oper	.001270765	.001418878	.001585538	.001768237	.001852198
Supplemental maint. & oper.	.000000000	.000000000	.000000000	.000000000	.000000000
Emergency	.000000000	.000000000	.000000000	.000000000	.000000000
Tort liability	.000006859	.000007658	.000006597	.000008799	.000008151
Subtotal	.001277624	.001426536	.001592135	.001777036	.001860349
Bond Levy	.000532271	.000593331	.000654169	.000728134	.000772164
Total all funds	.001809895	.002019867	.002246304	.002505170	.002632513

(Source: *Tax Levies for School Purposes*, State Superintendent of Public Instruction.)

Representative Total Property Tax Rates For The District (McCall City Taxing Area Only)

	Total Tax Rate Within Taxing Area (1)				
Taxing Entity	2020–21	2019–20	2018–19	2017–18	2016–17
City of McCall	.003809650	.004309059	.004689208	.004836036	.004928416
Valley County	.001460880	.001570535	.001681086	.001762538	.001771007
Valley County EMS	.000223707	.000238902	.000219031	.000228261	.000229143
Cemetery (McCall Memorial)	.000000000	.000015084	.000016076	.000016883	.000016943
McCall Fire District	.000872635	.000911816	.000911816	.001150593	.001143258
McCall Memorial Hospital	.000306494	.000198014	.000344840	.000610053	.000608048
Payette Lakes Sewer & Water	.000173522	.000181394	.000181394	.000200492	.000199672
The District (JSD No. 421)	.001809895	.002019867	.002246304	.002505170	.002632513
Totals	.008656783	.009444671	.010289755	.011310026	.011529000

(1) Taxing area is representative of the combined total tax rates of all overlapping taxing districts within the City of McCall.

(Source: Associated Taxpayers Of Idaho.)

Market Value Of Property Of The District

The Assessors of the Counties annually assign "valuation of market value for assessment purposes" to all taxable real and personal property within the Counties. The following table shows the history of the values for the District during the last five years:

Tax Year	Full Market Value (1) (2)	% Change	Homeowner's Exemption	Taxable Assessed Value (2) (3)	% Change	Urban Renewal Value (4)
2020…….	$4,792,596,128	11.4	$240,226,519	$4,552,369,609	11.8	$99,374,078
2019…….	4,303,078,091	11.6	230,959,187	4,072,118,904	11.9	83,958,422
2018…….	3,856,705,547	11.0	216,250,552	3,640,454,995	11.5	71,502,197
2017…….	3,473,669,711	5.2	207,501,735	3,266,167,976	4.9	65,967,952
2016…….	3,301,077,421	7.8	187,230,648	3,113,846,773	7.8	58,712,736

(1) Each year all taxable property must be assessed at 100% of the current market value.
(2) Includes Urban Renewal value.
(3) Taxable Assessed Value is the Full Market Value less statutory exemption.
(4) Incremental value assessed to that portion of the Urban Renewal Value that lie within the District.

(Source: Idaho State Tax Commission.)

Tax Collection Record Of The District

Year (1)	Net Taxes Levied (2)	Amount Collected	% Collected
2020 (3)	$8,304,616	$5,573,354	67.1
2019	8,253,842	8,205,626	99.4
2018	8,215,634	8,192,862	99.7
2017	8,227,156	8,221,482	99.9
2016	8,252,984	8,252,984	100.0

(1) Tax collection record contains amounts from the Counties. Information as of March 31, 2021.
(2) Includes delinquent taxes, penalties, and taxes cancelled.
(3) First half collection paid December 2020. Second half collection will be due in June 2021 for tax year 2020.

(Source: The Offices of the County Treasurers.)

The Largest Taxpayers Of The District

The following list represents some of the largest taxpayers in the District.

Taxpayer	Type of Business	2020 Taxable Value	% of District's 2020 Tax–able Value
Sabala Whitetail LLC	Golf course/real estate	$ 68,296,139	1.5
Shore Lodge Whitetail LLC	Resort	45,596,002	1.0
Idaho Power Company	Electric utility transmission	30,360,660	0.7
Albertsons LLC	Retail trade	24,074,066	0.5
Individual residence	Private investment	18,764,653	0.4
JR Simplot Company	Real estate holdings	15,607,043	0.4
Tamarack Real Estate Holdings	Real estate	14,001,345	0.3
Danhakl Descendants Trust	Trust, estate, agency	13,102,985	0.3
Tamarack Mountain Operations LLC	Ski resort	13,004,819	0.3
SJA Real Property Trust 2002	Trust, estate, agency	11,483,420	0.3
Totals		$254,291,132	5.7

(Source: Valley County Assessor.)

STATE OF IDAHO SCHOOL FINANCE

General

The State Legislature appropriates state and federal moneys for support of public school districts (the "Schools Appropriations"). The Schools Appropriations are deposited into the "Public School Income Fund" for further distribution by the DOE to school districts pursuant to a formula set forth in Idaho Code § 33–1002 and accompanying rules and regulations of the DOE. See "State Support to the District" below. The amount of State funding provided to each school district is determined, in part, by support units calculated for each district, which units are calculated largely based on ADA at each district. ADA is calculated in accordance with Idaho Code § 33–1003A, based on the entire school year except that the 28 weeks having the highest ADA, not necessarily consecutive, may be used. Accordingly, an increase or decrease in a district's ADA will affect the level of state funding received by the district. See "THE DISTRICT—Average Daily Attendance" herein for a discussion of the District's ADA.

The ADA funding formula system has been in effect, with certain modifications, since 1994. The last several Legislative sessions have considered changes to this system, culminating in a report in 2018 of an interim legislative committee that recommended the formula system transition from "counting students based on average daily attendance to counting students based on enrollment." The 2019 legislative session did not enact any changes to the system but did enact HB 293 which adds definitions and requires school districts to report enrollment data so that a comparison between and ADA system and an enrollment-based system could be evaluated. In 2020, the State Legislature took no action with respect to changing the current system.

The State sets an annual budget based on the State's Fiscal Year which begins on July 1 and ends on the following June 30. Both the executive and legislative branches play a role in the budget setting process. All State agencies, including the DOE, submit a budget request to the DFM in the Governor's office and to the Legislative Services Office not later than September 1 of each year. The Governor, through DFM, then prepares a proposed budget for the subsequent fiscal year, and the Governor submits this budget recommendation to the State Legislature within five days after the commencement of the annual legislative session in early January. The Governor's budget recommendation is based on revenue projections developed by DFM.

The Joint Finance–Appropriations Committee ("JFAC"), a joint committee composed of the Senate Finance Committee and the House Appropriations Committee then initiates legislative action on the state budget. Considering the Governor's recommendation, JFAC hears presentations of, or reviews without hearings, budget requests of all State agencies and drafts a series of appropriation bills that are sent to the entire legislative body. The JFAC budget is based on the revenue projections of a joint legislative economic outlook committee. Upon passage by each legislative body, the appropriation bills for each agency are sent to the Governor for signature. The Governor has "line–item" veto power for distinct appropriations. The Idaho Constitution requires a balanced budget, stating that appropriations must match the projected revenues currently provided for by law.

The State Legislature adjourns once it has adopted a budget, set appropriations for the upcoming fiscal year, and, if necessary, revised the current fiscal year's budget. The appropriations, as enacted by the State Legislature, constitute the limit for each agency's authorized expenditures, subject to limited flexibility for emergency situations and/or unanticipated revenue.

Reserve Fund

Beginning July 1, 2003, the State established a series of budget reserve funds, including principally a Public Education Stabilization Fund (the "Education Stabilization Fund") and a general budget reserve fund (the "General Reserve Fund"). Both funds act as reserve accounts from which the State can draw funds to make up revenue shortfalls and into which funds are deposited in times of surplus. The Education Stabilization Fund is dedicated only for public education. In Fiscal Years 2009–2011 almost the entire balances in both the Education Stabilization Fund and the General Reserve Fund were drawn down to support budgets for those years. Beginning in Fiscal Year 2012 the State Legislature has appropriated surplus funds for deposit in these funds, resulting in increased balances each year. At June 30, 2020, the Education Stabilization Fund balance was approximately $62.4 million, and the General Reserve Fund balance was $393.2 million. Shortly after the beginning of the 2021 Fiscal Year on July 1, 2020, an additional $30 million was transferred to the General Reserve Fund from the surplus for the Fiscal Year ended June 30, 2020 that resulted from revenues above projection, raising the balance to $423.2 million. For the entire Fiscal Year 2020 State budget, actual expenditures were less than appropriations, such that in addition to the General Reserve Fund and the Education Stabilization Fund, the State began the Fiscal Year 2021 with an unobligated opening General Fund balance of $186.3 million.

Appropriations To Public Schools

The State Legislature 2021 session convened on January 11, 2021 and remains in session. Except for the appropriation under the BOND LEVY EQUALIZATION PROGRAM, public school appropriations have not been set for Fiscal Year 2022.

Historical State Appropriations for Fiscal Year 2017 through Fiscal Year 2021 are presented in the table below:

Historical State Appropriations

	Fiscal Year ($ In Thousands)				
	2021 (1)	2020	2019	2018	2017
General Fund	$1,974,147	$1,898,407	$1,785,265	$1,685,262	$1,584,669
Dedicated Funds (2)	105,409	105,062	91,011	91,637	77,496
Federal Funds	250,000	264,339	264,339	264,339	264,339
Total State appropriation	$2,329,556	$2,267,808	$2,140,615	$2,041,238	$1,926,504
% change over previous year	2.7	5.9	4.9	6.0	6.2

(1) Does not include 5% Holdback. See "Budget Holdback Authority And Fiscal Year 2021 Holdback" below.
(2) Includes Lottery Receipts, Endowment Fund Receipts, Miscellaneous Receipt Balances, and Cigarette Taxes & Lottery Income.
(Source: Idaho State Legislature, Sine Die Report for each Fiscal Year.)

The State funding schedule for distributions is as follows:

Payment Date	Payment Amount
August 15	50%
November 15	20%
February 15	20%
May 15	10%
July 15	Final payment adjustment (1)

Percentages approximate the distribution to be received, final amounts may vary.

(1) For the Fiscal Year ending the previous June 30.

Budget Holdback Authority And Fiscal Year 2021 Holdback

If during the course of a fiscal year the Governor determines anticipated revenues expected to be available fail to meet the State Legislature's authorized expenditures, the Governor may issue an executive order to temporarily reduce the spending authority on file in the office of the State Controller for any department, agency, or institution of the State, and the Governor may request that the Board of Examiners approve a reversion which makes the temporary holdback permanent and the appropriations are returned to the General Fund.

On July 1, 2020, the first day of the 2021 Fiscal Year, the Governor announced a 5% holdback (the "Holdback") in response to the expected revenue effects of the COVID-19 and the Holdback was made permanent by action of the Board of Examiners on July 21, 2020. A 5% holdback amounts to approximately $99 million state–wide and $355,495 for the District. In September 2020, the Governor allocated an additional $99 million of federal relief funds distributed to public school districts, offsetting some of the effects of the Holdback. See " FINANCIAL INFORMATION REGARDING THE DISTRICT–Impacts of the Coronavirus (COVID–2019)–State Budget Appropriation Effects."

Legislation Affecting Public School Appropriations

The State Legislature annually reviews the overall framework for funding of public schools. Generally, these actions relate to operations funding and do not affect the District's ability to pay debt service on the Bonds, which is funded from local property tax revenues allowed to be levied without limitation as needed to pay debt service on the Bonds. The District cannot predict the outcome of proposals regarding education funding, programs, or requirements, all of which are subject to the plenary authority of the State Legislature to consider and approve or reject.

In 2020, the State Legislature enacted HB 501 which provides that all qualified electors in a school district are eligible to vote if property in that district is proposed to be annexed by another district pursuant to a statutory process initiated by petition of qualified electors wishing to have their property in a different adjoining district. Previously, an annexation was subject to the vote only of the qualified electors in the specific area sought to be annexed. The District has not experienced significant annexation activity but believes that HB 501 will make adding property to the District more difficult even when favored by affected patrons.

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State Support To The District

In Fiscal Year 2020, the dedicated and appropriated funding sources from the State account for approximately 56% of the District's budgeted General Fund revenue. A summary of funds the District has received from the State over the past five years follows:

	Fiscal Year Ended June 30				
	2021 (1)	2020	2019	2018	2017
August	$3,859,442	$3,724,873	$3,329,673	$3,127,559	$2,869,648
November	1,557,765	1,494,299	1,330,166	1,250,536	1,146,257
February	1,652,525	1,743,192	1,781,866	1,456,234	1,388,250
May	–	784,313	756,618	677,009	603,279
July	–	308,773	278,504	191,487	188,395
Total	$7,069,732	$8,055,450	$7,476,827	$6,702,825	$6,195,830
% change over prior year	1.5	7.7	11.5	8.2	9.7

(1) The District has yet to collect payments in the months of May and July in Fiscal Year 2021. Comparison made to the total of August, November, and February of the prior year.

(Source: The District.)

See "FINANCIAL INFORMATION REGARDING THE DISTRICT—Summaries" above.

Legislative Referrals

Referrals are proposed laws that originate from the State Legislature to be voted on by the people. In Idaho, both houses of the State Legislature must vote and must pass by two–thirds of its members to refer a statute or constitutional amendment for a popular vote. Such referrals cannot be vetoed by the governor. According to the Elections Division of the Idaho Secretary of State, there are no current proposed Legislative referrals.

The Initiative Process

Article I, Section 3 of the Idaho Constitution provides that the people of the State have reserved to themselves the power of initiative and referendum, pursuant to which measures to enact, or repeal laws can be placed on the statewide general election ballot for consideration by the voters. The initiative and referendum powers relate only to laws; the Idaho Supreme Court has ruled that the Idaho Constitution cannot be amended by initiative or referendum.

In 1997, the State Legislature enacted significant procedural prerequisites including signature distribution requirements, to qualify an initiative or referendum measure for submittal to the electors. Any person may file a proposed measure with the signatures of 20 qualified electors of the State with the Idaho Secretary of State's office. The Idaho Attorney General is required by law to review and make recommendations (if any) on the petition to the petitioner before issuing a certificate of review to the Secretary of State. The petitioner then, within 15 working days, files the measure with the Secretary of State for assignment of a ballot title and submittal to the Attorney General. The Attorney General, within 10 working days thereafter, shall provide a ballot title for the measure. Any elector that submitted written comments who is dissatisfied with the ballot title certified by the Attorney General may petition the Idaho Supreme Court seeking a revision of the certified ballot title.

Once the ballot title has been certified and the form of the petition has been approved by the Secretary of State, the proponents of the measure shall print the petition and, during an 18-month circulation period or until April 30 in an election year, whichever occurs first, may start gathering the petition signatures necessary to place the proposed measure on the ballot.

To be placed on a general election ballot, not less than four months prior to the election, the proponents must submit to the Secretary of State petitions signed by a number of qualified voters equal to at least 6% of the qualified electors in at least a majority of the State's 35 legislative districts, and the total number of signatures must be 6% of the total registered voters of the State.

Legislation adopted in the 2021 Legislature and signed into law by the Governor provides that effective July 1, 2021, the requirement for signatures is 6% in all 35 of the State's legislative districts.

Proponents of measures are permitted to compensate persons obtaining signatures for the petition, but in such instances the petition must contain a notice of such payment to the elector whose signature is being sought.

Historical Initiative Petitions

According to the Elections Division of the Idaho Secretary of State, there were four initiative petitions and three referendums that qualified for the ballot between 2006 and 2020.

LEGAL MATTERS

Absence Of Litigation Concerning The 2021 Bonds

To the best of the District's knowledge there is no litigation pending questioning the validity of the 2021 Bonds or the power and authority of the District to issue the 2021 Bonds. To the best of the District's knowledge there is no litigation pending which would materially affect the finances of the District or affect the District's ability to meet debt service requirements on the 2021 Bonds. The attorneys for the District, Anderson, Julian and Hull LLP, Boise, Idaho, have advised that, to the best of their knowledge after due inquiry, there is no pending or threatened litigation that would legally stop, enjoin, or prohibit the issuance, sale or delivery of the 2021 Bonds.

Municipal Reorganization

Idaho Code § 67–3903 permits school districts, as taxing districts of the State, to file a petition for federal bankruptcy relief, in accordance with Chapter 9 of the United States Bankruptcy Code, which permits municipalities to file a voluntary petition for the adjustment of debts. Prior to filing such petition, the taxing district is required to adopt a resolution authorizing the filing. The statute authorizes the taxing district to take actions to consummate a plan of readjustment pursuant to its bankruptcy proceedings, including cancellation and remission of moneys payable under bonds, warrants or other obligations; issuance of refunding bonds on certain conditions, adoption of necessary ordinances, assessment, levy and collection of taxes to enforce collections necessary pursuant to the plan of readjustment, cancellation or reduction in taxes or special assessments for bonds refunded under the plan as a result of reduction in debt service accomplished by such refunding and to take any other actions necessary for accomplishment of the plan. Prior to refunding bonds or levying any taxes or special assessments, the taxing district is required to provide notice and hold a hearing prior to the adoption of the plan for readjustment requiring such actions.

Bankruptcy proceedings, if initiated by the District, could have an adverse effect on the owners of the 2021 Bonds, including but not limited to delay in the enforcement of their remedies, subordination of their claims to those supplying goods or services to the District and to the administrative expenses of the bankruptcy proceedings and the imposition of a plan of reorganization reducing or delaying payment of the 2021 Bonds.

General

The authorization and issuance of the 2021 Bonds are subject to the approval of Hawley Troxell Ennis & Hawley LLP, Boise, Idaho, Bond Counsel. Certain legal matters will be passed upon for the District by Anderson, Julian and Hull LLP, Boise, Idaho. The approving opinion of Bond Counsel will be delivered with the 2021 Bonds. A copy of the opinion of Bond Counsel in substantially the form set forth in "APPENDIX B—PROPOSED FORM OF OPINION OF BOND COUNSEL" of this OFFICIAL STATEMENT will be made available upon request from the contact person as indicated under "INTRODUCTION—Contact Persons" above.

Bond Counsel has reviewed this document only to confirm that the portions of it describing the 2021 Bonds and the authority to issue the 2021 Bonds, the security for the 2021 Bonds and tax matters relative to the 2021 Bonds present a fair summary of such matters.

TAX MATTERS

Tax Exemption Of The 2021A Bonds

In the opinion of Hawley Troxell Ennis & Hawley LLP, Bond Counsel, assuming continuous compliance with certain covenants described herein, interest on the 2021A Bonds is excluded from gross income pursuant to the Code, as amended to the date of delivery of the 2021A Bonds, and interest on the 2021A Bonds is not a specific preference item for the purposes of federal alternative minimum taxable income, as defined in Section 55(b)(2) of the Code. Interest on the 2021A Bonds is excluded from Idaho tax under present Idaho income tax laws. The Code imposes several requirements that must be met with

respect to the 2021A Bonds in order for the interest thereon to be excluded from gross income and alternative minimum taxable income.

Certain of these requirements must be met on a continuous basis throughout the term of the 2021A Bonds. These requirements include: (i) limitations as to the use of proceeds of the 2021A Bonds, and (ii) limitations on the extent to which the proceeds of the 2021A Bonds may be invested in higher yielding investments. The Board will covenant that they will take all steps to comply with the requirements of the Code to the extent necessary to maintain the exclusion of interest on the 2021A Bonds from gross income and alternative minimum taxable income under present federal income tax laws at the time the 2021A Bonds are delivered. Bond Counsel's opinion as to the exclusion of interest on the 2021A Bonds from gross income and alternative minimum taxable income (to the extent described above) is rendered in reliance on these covenants and assumes continuous compliance therewith. The failure or inability of the District to comply with these requirements could cause the interest on the 2021A Bonds to be included in gross income, alternative minimum taxable income or both from the date of issuance.

The Code contains numerous provisions that may affect an investor's decision to purchase the 2021A Bonds. Beneficial Owners should be aware that the ownership of tax exempt obligations by particular persons and entities, including, without limitation, financial institutions, insurance companies, recipients of Social Security or Railroad Retirement benefits, taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry tax–exempt obligations, foreign corporations doing business in the United States and certain "Subchapter S" corporations, may result in adverse federal tax consequences. Bond Counsel's opinion relates only to the exclusion of interest on the 2021A Bonds from gross income and alternative minimum taxable income as described above and will state that no opinion is expressed regarding other federal tax consequences arising from the receipt or accrual of interest on ownership of the 2021A Bonds. Beneficial Owners should consult their own tax advisors as to the applicability of these consequences.

Amendments to the federal tax laws could be proposed or enacted in the future, and there can be no assurance that any such future amendments which may be made to the federal tax laws will not adversely affect the value of the 2021A Bonds, the exclusion of interest on the 2021A Bonds from gross income or alternative minimum taxable income or both from the date of issuance of the 2021A Bonds or any other date or result in other adverse federal tax consequences.

The Internal Revenue Service (the "IRS") has an ongoing program of auditing tax–exempt obligations to determine whether, in the view of the IRS, interest on such tax–exempt obligations is includable in the gross income of the owners thereof for federal income tax purposes. It cannot be predicted whether or not the IRS will commence an audit of the 2021A Bonds. If an audit is commenced, under current procedures the IRS may treat the District as the taxpayer and the Bondholders may have no right to participate in such procedure. The commencement of an audit could adversely affect the market value and liquidity of the 2021A Bonds until the audit is concluded, regardless of the ultimate outcome. Moreover, because achieving judicial review in connection with an audit examination of tax–exempt Bonds is difficult, obtaining an independent review of IRS positions with which the District legitimately disagrees may not be practicable. Any action of the IRS, including but not limited to selection of the 2021A Bonds for audit, or the course or result of such audit, or an audit of bonds presenting similar tax issues may affect the market price for, or the marketability of, the 2021A Bonds, and may cause the District or the Beneficial Owners to incur significant expense.

The opinions expressed by Bond Counsel are based on existing law as of the date of delivery of the 2021A Bonds. No opinion is expressed as of any subsequent date nor is any opinion expressed with respect to pending or proposed litigation. Amendments to the federal or state laws may be pending now or could be proposed in the future that, if enacted into law, could adversely affect the value of the 2021A Bonds, the exclusion of interest on the 2021A Bonds or any other from gross income or alternative minimum taxable income or both from the date of issuance of the 2021A Bonds or any other date, or that could result in other adverse tax consequences. In addition, future court actions or regulatory decisions could affect the market value of the 2021A Bonds. For example, although the U.S. Supreme Court recently decided that the U.S. Constitution does not preclude the current practice that states grant more favorable tax treatment to bonds issued by issuers inside the state than bonds issued outside that state, the pendency of such case caused uncertainty until it was decided. There can be no assurance that other cases may from time to time create uncertainty or could result in a change in the treatment for state tax purposes of obligations such as the 2021A Bonds, or a change in the market value of the 2021A Bonds. Owners of the 2021A Bonds are advised to consult with their own tax advisors with respect to such matters.

Premium Bonds

The initial public offering price of certain maturities of the 2021A Bonds (the "Premium Bonds"), as shown on the inside front cover, are issued at original offering prices more than their original principal amount. The difference between the amount of the Premium Bonds at the original offering price and the principal amount payable at maturity represents "bond premium"

under the Code. As a result of requirements of the Code relating to the amortization of bond premium, under certain circumstances an initial owner of a Bond may realize a taxable gain upon disposition of such a bond, even though such bond is sold or redeemed for an amount equal to the original owner's cost of acquiring such bond. All owners of 2021A Bonds are advised that they should consult with their own tax advisors with respect to the tax consequences of owning and disposing of 2021A Bonds, whether the disposition is pursuant to a sale of the 2021A Bonds or other transfer, or redemption.

Original Issue Discount

[The initial public offering price of certain maturities of the 2021A Bonds (the "Discount Bonds"), as shown on the inside cover page hereof, is less than the amount payable on such 2021A Bonds at maturity. The difference between the amount of the Discount Bonds payable at maturity and the initial public offering price of the Discount Bonds will be treated as "original issue discount" for federal income tax purposes. The original issue discount on the Discount Bonds is treated as accruing over the respective terms of such Discount Bonds on the basis of a constant interest rate compounded at the end of each six–month period (or shorter period from the date of original issue) ending on March 15 and September 15 with straight line interpolation between compounding dates. In the case of a purchaser who acquires the Discount Bonds in this offering, the amount of original issue discount accruing each period (calculated as described in the preceding sentence) constitutes interest which is excluded from gross income, alternative minimum taxable income and Idaho taxable income under the conditions and subject to the exceptions described in the preceding paragraphs and will be added to the owner's basis in the Discount Bonds. Such adjusted basis will be used to determine taxable gain or loss upon disposition of the Discount Bonds (including sale or payment at maturity).

Beneficial Owners who purchase Discount Bonds in the initial offering at a price other than the original offering price shown on the inside cover page hereof and owners who purchase Discount Bonds after the initial offering should consult their own tax advisors with respect to the tax consequences of the ownership of the Discount Bonds. Beneficial Owners who are subject to state or local income taxation (other than Idaho state income taxation) should consult their tax advisor with respect to the state and local income tax consequences of ownership of the Discount Bonds. It is possible that, under the applicable provisions governing determination of state and local taxes, accrued original issue discount on the Discount Bonds may be deemed to be received in the year of accrual even though there will not be a corresponding cash payment.]

The 2021B Bonds

The interest on the 2021B Bonds is included in gross income subject to federal and state income taxation.

Tax Legislative Changes

Current law may change so as to directly or indirectly reduce or eliminate the benefit of the exclusion of interest on the 2021A Bonds from the gross income for federal income tax purposes. Any proposed legislation, whether or not enacted, could also affect the value and liquidity of the 2021 Bonds. Prospective purchasers of the 2021 Bonds should consult with their own tax advisors with respect to the effects of any proposed or future legislation.

MISCELLANEOUS

Bond Ratings

As of the date of this OFFICIAL STATEMENT, the 2021 Bonds have been rated "Aaa" by Moody's based upon the guaranty of the 2021 Bonds under the Programs. Moody's rates all bond issues guaranteed under the Programs "Aaa." An explanation of the above ratings may be obtained from Moody's. The District has not directly applied to S&P or Fitch Ratings for a rating on the 2021 Bonds.

The 2021 Bonds have a "___" underlying rating from Moody's.

Such ratings do not constitute a recommendation by the rating agencies to buy, sell or hold the 2021 Bonds. Such ratings reflect only the views of Moody's and any desired explanation of the significance of such ratings should be obtained from Moody's. Generally, a rating agency bases its rating on the information and materials furnished to it and on investigations, studies and assumptions of its own.

There is no assurance that the ratings given to the 2021 Bonds will continue for any given period of time or that the ratings will not be revised downward or withdrawn entirely by the rating agencies if, in their judgment, circumstances so warrant. Any such downward revision or withdrawal of such ratings may have an adverse effect on the market price of the 2021 Bonds.

Underwriter

The Underwriter has reviewed the information in this OFFICIAL STATEMENT in accordance with, and as a part of, its responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information.

The Underwriter has agreed, subject to certain conditions, to purchase all of the 2021 Bonds from the District at an aggregate price of $_____ (which consists of a principal amount of $_____, less an Underwriter's discount of $_____), and to make a public offering of the 2021 Bonds.

The Underwriter has advised the District that the 2021 Bonds may be offered and sold to certain dealers (including dealers depositing the 2021 Bonds into investment trusts) at prices lower than the initial public offering prices set forth on the inside cover page of the OFFICIAL STATEMENT and that such public offering prices may be changed from time to time.

The Underwriter and its affiliates are full service financial institutions engaged in various activities, which may include securities trading, commercial and investment banking, investment management, principal investment, hedging, financing, and brokerage activities. In the ordinary course of their various business activities, the Underwriter and its affiliates may make or hold a broad array of investments and actively trade debt and equity securities (or related derivative securities) and financial instruments (including bank loans) for their own accounts and for the accounts of its customers and may at any time hold long and/or short positions in such securities and instruments. Such investment and securities activities may involve securities and instruments of the District.

The Underwriter has entered into a separate agreement with Charles Schwab & Co., Inc. that enables Charles Schwab & Co., Inc. to distribute certain new issue municipal securities underwritten by or allocated to the Underwriter which could include the 2021 Bonds. Under that agreement, the Underwriter will share with Charles Schwab & Co., a portion of the fee or commission paid to the Underwriter.

Municipal Advisor

The District has entered into an agreement with the Municipal Advisor whereunder the Municipal Advisor provides financial recommendations and guidance to the District with respect to preparation for sale of the 2021 Bonds, timing of sale, tax–exempt bond market conditions, costs of issuance and other factors related to the sale of the 2021 Bonds. The Municipal Advisor has read and participated in the drafting of certain portions of this OFFICIAL STATEMENT and has supervised the completion and editing thereof. The Municipal Advisor has not audited, authenticated or otherwise verified the information set forth in the OFFICIAL STATEMENT, or any other related information available to the District, with respect to accuracy and completeness of disclosure of such information, and the Municipal Advisor makes no guaranty, warranty or other representation respecting accuracy and completeness of the OFFICIAL STATEMENT or any other matter related to the OFFICIAL STATEMENT.

Independent Auditors; Qualified Opinion

Independent Auditors. All State school districts, pursuant to Idaho Code § 33–701, must obtain an audit annually. The required audit may be performed by independent public accountants certified by the State as capable of auditing municipal corporations. The District's audit reports for Fiscal Years 2016 through 2020 fairly represent the District's financial condition and results of its operations and the cash flows of its proprietary fund types are in conformance with GAAP.

The financial statements of the District as of June 30, 2020 and for the year then ended, included in this OFFICIAL STATEMENT, have been audited by Quest CPAs PLLC, Payette, Idaho ("Quest CPAs") as stated in its report in "APPENDIX A—AUDITED FINANCIAL STATEMENTS FOR JOINT SCHOOL DISTRICT NO. 421 FOR FISCAL YEAR 2020." The District's audits for Fiscal Years 2016 through 2020 were performed by Quest CPAs.

Quest CPAs have not participated in the preparation or review of this OFFICIAL STATEMENT. Based upon their non–participation, they have not consented to the use of their name in this OFFICIAL STATEMENT.

Qualified Opinion. As noted in the Independent Auditor's Report, the Governmental Accounting Standard Board ("GASB") Statement No. 75 was not implemented in the government–wide statements; thus, resulting in a qualified opinion. However, it should also be noted that except for the departure of the GASB Statement No. 75, it is the opinion of Quest CPAs that all aspects of the District's 2020 Audited Financial Statements are presented fairly, in all material respects. For additional information regarding the District's qualified opinion, please see "APPENDIX A—ANNUAL FINANCIAL STATEMENTS FOR JOINT SCHOOL DISTRICT NO. 421 FOR FISCAL YEAR 2020—Independent Auditor's Report" (page 1).

Additional Information

All quotations contained herein from and summaries and explanations of the State Constitution, statutes, programs and laws of the State, court decisions and the Resolution, do not purport to be complete, and reference is made to said State Constitution, statutes, programs, laws, court decisions and the Resolution for full and complete statements of their respective provisions.

Any statements in this OFFICIAL STATEMENT involving matters of opinion, whether or not expressly so stated, are intended as such and not as representation of fact.

The appendices attached hereto are an integral part of this OFFICIAL STATEMENT and should be read in conjunction with the foregoing material.

This PRELIMINARY OFFICIAL STATEMENT is in a form deemed final for purposes of paragraph (b)(1) of Rule 15c2–12 of the Securities and Exchange Commission.

This OFFICIAL STATEMENT and its distribution and use have been duly authorized by the District.

Board of Trustees of Joint School District No. 421,
Valley and Adams Counties, State of Idaho

APPENDIX A

AUDITED FINANCIAL STATEMENTS FOR JOINT SCHOOL DISTRICT NO. 421 FOR FISCAL YEAR 2020

The annual financial statements for Fiscal Year 2020 are contained herein. Copies of current and prior financial statements are available upon request from the contact persons as indicated under "INTRODUCTION—Contact Persons" above.

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McCall-Donnelly Joint School District No. 421

Year Ended June 30, 2020

Audited Financial Statements

Quest CPAs PLLC

www.qcpas.com

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
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Quest CPAs PLLC
Quality Expertise Service Timeliness

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, 2020, 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.

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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, 2020, 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, 2020, 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 14, 2020, 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 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 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 14, 2020

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Statement of Net Position

June 30, 2020

	Governmental Activities
Assets	
Current Assets	
Cash & Investments	$10,050,845
Receivables:	
Local Sources	2,535,283
State Sources	308,773
Federal Sources	124,479
Total Current Assets	13,019,380
Noncurrent Assets	
Nondepreciable Capital Assets	924,753
Depreciable Net Capital Assets	35,303,325
Total Noncurrent Assets	36,228,078
Total Assets	49,247,458
Deferred Outflows of Resources	
Pension Deferred Outflows	1,425,417
Total Deferred Outflows of Resources	1,425,417
Total Assets and Deferred Outflows of Resources	$50,672,875
Liabilities	
Current Liabilities	
Accounts Payable	$2,954
Salaries & Benefits Payable	1,532,837
Unspent Grant Allocation	2,584
Accrued Interest	243,625
Long-Term Debt, Current	1,790,000
Total Current Liabilities	3,572,000
Noncurrent Liabilities	
Long-Term Debt, Noncurrent	12,570,000
Net Pension Liability	2,658,723
Total Noncurrent Liabilities	15,228,723
Total Liabilities	18,800,723
Deferred Inflows of Resources	
Pension Deferred Inflows	1,219,094
Total Deferred Inflows of Resources	1,219,094
Total Liabilities and Deferred Inflows of Resources	20,019,817
Net Position	
Net Investment in Capital Assets	21,624,453
Restricted:	
Special Programs	1,282,324
Debt Service	2,685,338
Capital Projects	1,696,851
Unrestricted	3,364,092
Total Net Position	30,653,058
Total Liabilities and Deferred Inflows of Resources and Net Position	$50,672,875

See Accompanying Notes

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Statement of Activities

Year Ended June 30, 2020

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
Governmental Activities					
Instructional Programs					
Elementary School	$2,530,967		$28,351		($2,502,616)
Secondary School	3,096,104	$7,140	82,015		(3,006,949)
Alternative School	270,300				(270,300)
Special Education	1,404,557		553,542		(851,015)
Special Education Preschool	0				0
Gifted & Talented	95,285				(95,285)
Interscholastic	263,123				(263,123)
School Activity	30,035				(30,035)
Detention Center	0				0
Support Service Programs					
Attendance - Guidance - Health	395,478				(395,478)
Special Education Support Services	253,217		303		(252,914)
Instruction Improvement	263,455		19,444		(244,011)
Educational Media	177,916				(177,916)
Instruction-Related Technology	347,067		236,244		(110,823)
Board of Education	73,549				(73,549)
District Administration	612,986		282,522		(330,464)
School Administration	975,227				(975,227)
Business Operation	121,491				(121,491)
Central Service	77,644		34,342		(43,302)
Administrative Technology	483,678				(483,678)
Buildings - Care	858,793				(858,793)
Maintenance - Non-Student Occupied	31,526				(31,526)
Maintenance - Student Occupied	415,505				(415,505)
Maintenance - Grounds	298,082				(298,082)
Pupil-To-School Transportation	761,367				(761,367)
Pupil-Activity Transportation	98,751				(98,751)
General Transportation	18,148				(18,148)
Other Support Services	65,396				(65,396)
Non-Instructional Programs					
Child Nutrition	501,154	138,064	288,128		(74,962)
Capital Assets - Student Occupied	952,148				(952,148)
Capital Assets - Non-Student Occupied	0				0
Debt Service - Principal	0				0
Debt Service - Interest	593,417				(593,417)
Total	$16,066,366	$145,204	$1,524,891	$0	(14,396,271)
	General Revenues				
	Local Taxes				8,073,023
	Other Local Revenues				270,177
	State Revenues				8,694,198
	Federal Revenues				0
	Pension Revenue (Expense)				(908,080)
	Total				16,129,318
	Change in Net Position				1,733,047
	Net Position - Beginning				28,920,011
	Net Position - Ending				$30,653,058

See Accompanying Notes

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Balance Sheet - Governmental Funds

June 30, 2020

	General Fund	Forest Reserve Fund	Child Nutrition Fund	Bond R & I Fund
Assets				
Cash & Investments	$5,005,461	$1,142,186	$40,725	$2,030,034
Receivables:				
Local Sources	1,790,878			744,405
State Sources	308,773			
Federal Sources				
Due From Other Funds	77,313			
Total Assets	$7,182,425	$1,142,186	$40,725	$2,774,439
Liabilities				
Accounts Payable	$2,954			
Due To Other Funds				
Salaries & Benefits Payable	1,452,080		$35,950	
Unspent Grant Allocation				
Total Liabilities	1,455,034	$0	35,950	$0
Deferred Inflows of Resources				
Unavailable Tax Revenues	214,876			89,101
Total Deferred Inflows of Resources	214,876	0	0	89,101
Fund Balances				
Restricted:				
Special Programs		1,142,186	4,775	
Debt Service				2,685,338
Capital Projects				
Unassigned	5,512,515			
Total Fund Balances	5,512,515	1,142,186	4,775	2,685,338
Total Liabilities and Deferred Inflows of Resources and Fund Balances	$7,182,425	$1,142,186	$40,725	$2,774,439

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Balance Sheet - Governmental Funds

June 30, 2020

	Capital Construction Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash & Investments	$1,366,851	$465,588	$10,050,845
Receivables:			
Local Sources		0	2,535,283
State Sources		0	308,773
Federal Sources		124,479	124,479
Due From Other Funds		0	77,313
Total Assets	$1,366,851	$590,067	$13,096,693
Liabilities			
Accounts Payable		$0	$2,954
Due To Other Funds		77,313	77,313
Salaries & Benefits Payable		44,807	1,532,837
Unspent Grant Allocation		2,584	2,584
Total Liabilities	$0	124,704	1,615,688
Deferred Inflows of Resources			
Unavailable Tax Revenues		0	303,977
Total Deferred Inflows of Resources	0	0	303,977
Fund Balances			
Restricted:			
Special Programs		135,363	1,282,324
Debt Service		0	2,685,338
Capital Projects	1,366,851	330,000	1,696,851
Unassigned		0	5,512,515
Total Fund Balances	1,366,851	465,363	11,177,028
Total Liabilities and Deferred Inflows of Resources and Fund Balances	$1,366,851	$590,067	$13,096,693

Balance Sheet - Governmental Funds
June 30, 2020

Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities	
Total Governmental Fund Balances	$11,177,028
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.	36,228,078
Certain receivables are not available to pay for current period expenditures and therefore are deferred in the funds.	303,977
Certain liabilities, including accrued interest, are not due and payable in the current period and therefore are not reported in the funds.	(14,603,625)
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.	(2,452,400)
Net Position of Governmental Activities	$30,653,058

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
Year Ended June 30, 2020

	General Fund	Forest Reserve Fund	Child Nutrition Fund	Bond R & I Fund
Revenues				
Local Taxes	$5,780,441			$2,437,415
Other Local Revenue	243,405	$1,827	$138,064	9,409
State Revenue	8,694,198			
Federal Revenue	7,624	372,573	288,128	
Total Revenues	14,725,668	374,400	426,192	2,446,824
Expenditures				
Instructional Programs				
Elementary School	2,973,714			
Secondary School	3,548,521	16,241		
Alternative School	270,300			
Special Education	851,015			
Special Education Preschool				
Gifted & Talented	95,285			
Interscholastic	263,123			
School Activity	30,035			
Detention Center				
Support Service Programs				
Attendance - Guidance - Health	395,478			
Special Education Support Services	252,914			
Instruction Improvement	244,011			
Educational Media	177,916			
Instruction-Related Technology	89,913	78,809		
Board of Education	73,549			
District Administration	517,751	92,235		
School Administration	975,227			
Business Operation	121,491			
Central Service	76,242			
Administrative Technology	483,678			
Buildings - Care	858,793			
Maintenance - Non-Student Occupied	31,526			
Maintenance - Student Occupied	386,132			
Maintenance - Grounds	333,518			
Pupil-To-School Transportation	761,367			
Pupil-Activity Transportation	98,751			
General Transportation	17,282			
Other Support Services	65,396			
Non-Instructional Programs				
Child Nutrition	79,737		421,417	
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				1,715,000
Debt Service - Interest				622,000
Total Expenditures	14,072,665	187,285	421,417	2,337,000
Excess (Deficiency) of Revenues Over Expenditures	653,003	187,115	4,775	109,824
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	653,003	187,115	4,775	109,824
Fund Balances - Beginning	4,859,512	955,071	0	2,575,514
Fund Balances - Ending	$5,512,515	$1,142,186	$4,775	$2,685,338

See Accompanying Notes

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
Year Ended June 30, 2020

	Capital Construction Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
Local Taxes		$0	$8,217,856
Other Local Revenue	$13,651	46,482	452,838
State Revenue		212,704	8,906,902
Federal Revenue		606,405	1,274,730
Total Revenues	13,651	865,591	18,852,326
Expenditures			
Instructional Programs			
Elementary School		20,727	2,994,441
Secondary School		98,305	3,663,067
Alternative School		0	270,300
Special Education		553,542	1,404,557
Special Education Preschool		0	0
Gifted & Talented		0	95,285
Interscholastic		0	263,123
School Activity		0	30,035
Detention Center		0	0
Support Service Programs			
Attendance - Guidance - Health		0	395,478
Special Education Support Services		303	253,217
Instruction Improvement		19,444	263,455
Educational Media		0	177,916
Instruction-Related Technology		178,345	347,067
Board of Education		0	73,549
District Administration		3,000	612,986
School Administration		0	975,227
Business Operation		0	121,491
Central Service		1,402	77,644
Administrative Technology		0	483,678
Buildings - Care		0	858,793
Maintenance - Non-Student Occupied		0	31,526
Maintenance - Student Occupied	99,805	0	485,937
Maintenance - Grounds	2,238	0	335,756
Pupil-To-School Transportation		0	761,367
Pupil-Activity Transportation		0	98,751
General Transportation		866	18,148
Other Support Services		0	65,396
Non-Instructional Programs			
Child Nutrition		0	501,154
Capital Assets - Student Occupied		0	0
Capital Assets - Non-Student Occupied		0	0
Debt Service - Principal		0	1,715,000
Debt Service - Interest		0	622,000
Total Expenditures	102,043	875,934	17,996,344
Excess (Deficiency) of Revenues Over Expenditures	(88,392)	(10,343)	855,982
Other Financing Sources (Uses)			
Transfers In		0	0
Transfers Out		0	0
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balances	(88,392)	(10,343)	855,982
Fund Balances - Beginning	1,455,243	475,706	10,321,046
Fund Balances - Ending	$1,366,851	$465,363	$11,177,028

See Accompanying Notes

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Statement of Revenues, Expenditures, and Changes in
Fund Balances - Governmental Funds
Year Ended June 30, 2020

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	$855,982
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.	(844,042)
Revenues in the statement of activities that do not provide current financial resources are deferred in the funds.	(144,833)
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position.	1,715,000
In the statement of activities, interest is accrued on long-term debt, but the expenditure is reported when due in the governmental funds.	28,583
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.	122,357
Change in Net Position of Governmental Activities	$1,733,047

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Statement of Fiduciary Net Position

June 30, 2020

	Private Purpose Trust Funds - Scholarship	Agency Funds Student Activity	Total
Assets			
Cash & Investments	$14,676	$234,407	$249,083
Total Assets	$14,676	$234,407	$249,083
Liabilities			
Due to Student Groups		$234,407	$234,407
Total Liabilities	$0	234,407	234,407
Net Position			
Restricted:			
Scholarships	14,676		14,676
Total Net Position	14,676	0	14,676
Total Liabilities and Net Position	$14,676	$234,407	$249,083

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Statement of Changes in Fiduciary Net Position
Year Ended June 30, 2020

	Private Purpose Trust Funds - Scholarship
Additions	
Contributions	$3,277
Investment Income	472
Total Additions	3,749
Deductions	
Scholarships & Supplies	1,000
Total Deductions	1,000
Change in Net Position	2,749
Net Position - Beginning	11,927
Net Position - Ending	$14,676

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.

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 agency 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.

Agency Funds – Agency funds are used to account for assets held by the School on behalf of students.

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.

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.

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.

B. CASH AND INVESTMENTS

Cash and investments consist of the following at year end:

	Governmental Funds	Fiduciary Funds	Total
Cash - Deposits	$2,279,854	$134,551	$2,414,405
Investments - Local Gov't Investment Pool	7,770,991	114,532	7,885,523
Total	$10,050,845	$249,083	$10,299,928

Deposits – At year end, the carrying amounts of the School's deposits were $2,414,405 and the bank balances were $2,438,992. Of the bank balances, $264,445 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	$7,885,523	$7,885,523
Total	$7,885,523	$7,885,523

Credit rate risk:

	Investment Rating Schedule	
Investment Type	Not Rated	Total
Local Gov't Invest Pool	$7,885,523	$7,885,523
Total	$7,885,523	$7,885,523

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.

C. RECEIVABLES

Receivables consist of the following at year end:

	General Fund	Special Revenue Funds	Debt Service Fund	Total
Local Sources				
Local Taxes	$1,790,878		$744,405	$2,535,283
Total	$1,790,878		$744,405	$2,535,283
State Sources				
Foundation Program	$308,773			$308,773
Total	$308,773			$308,773
Federal Sources				
Special Programs		$124,479		$124,479
Total		$124,479		$124,479

D. CAPITAL ASSETS

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

	Beginning Balance	Increases	Decreases	Ending Balance
Nondepreciable Capital Assets				
Land	$924,753			$924,753
Total	924,753	$0	$0	924,753
Depreciable Capital Assets				
Buildings	47,988,854	70,432		48,059,286
Equipment	2,531,492	37,674		2,569,166
Subtotal	50,520,346	108,106	0	50,628,452
Accumulated Depreciation				
Buildings	12,028,379	924,329		12,952,708
Equipment	2,344,600	27,819		2,372,419
Subtotal	14,372,979	952,148	0	15,325,127
Total	36,147,367	(844,042)	0	35,303,325
Net Capital Assets	$37,072,120	($844,042)	$0	$36,228,078

Depreciation expense of $952,148 was charged to the capital assets – student occupied program.

E. LONG-TERM DEBT

At year end, the School's bonded debt was as follows:

	Outstanding
2012 - $19,540,000 - general obligation refunding bonds due in annual principal installments and semiannual interest payments with interest at 3.00% - 4.50% through 2026/27, secured by future taxes, paid through the bond redemption and interest fund	$14,360,000
Total	$14,360,000

Maturities on the bonds are estimated as follows:

Year Ended	Principal	Interest
6/30/21	$1,790,000	$539,950
6/30/22	1,875,000	448,325
6/30/23	1,960,000	352,450
6/30/24	2,070,000	251,700
6/30/25	2,155,000	167,625
6/30/26-27	4,510,000	136,200
Total	$14,360,000	$1,896,250

Changes in long-term debt are as follows:

Description	Beginning Balance	Increases	Decreases	Ending Balance	Due Within One Year
2012 G.O.R. Bonds	$16,075,000		$1,715,000	$14,360,000	$1,790,000
Total	$16,075,000	$0	$1,715,000	$14,360,000	$1,790,000

Interest and related costs during the year amounted to $593,417 and were charged to the debt service – interest program.

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 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, 2019 it was 6.79% for general employees and 8.36% for police and firefighters. The employer contribution rate as a percent of covered payroll is set by the Retirement Board and was 11.32% for general employees and 11.66% for police and firefighters. The School's contributions were $1,030,437 for the year ended June 30, 2020.

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

At June 30, 2020, the School reported a liability for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, 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, 2019, the School's proportion was 0.2329205 percent.

For the year ended June 30, 2020, the School recognized pension revenue (expense) of ($908,080). At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$247,087	$313,344
Changes in assumptions or other inputs	147,893	
Net difference between projected and actual earnings on pension plan investments		905,750
Employer contributions subsequent to the measurement date	1,030,437	
Total	$1,425,417	$1,219,094

$1,030,437 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, 2021.

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, 2018 the beginning of the measurement period ended June 30, 2018 is 4.8 and 4.8 for the measurement period June 30, 2019.

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	
6/30/21	($95,738)
6/30/22	(410,169)
6/30/23	(199,799)
6/30/24	(118,407)
Total	($824,113)

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, 2019 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%

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, 2019 is based on the results of an actuarial valuation date of July 1, 2019.

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.

Capital Market Assumptions

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%	3.05%	0.80%
Broad US Equities	55.00%	8.30%	6.05%
Developed Foreign Equities	15.00%	8.45%	6.20%
Assumed Inflation - Mean		2.25%	2.25%
Assumed Inflation - Standard Deviation		1.50%	1.50%
Portfolio Arithmetic Mean Return		6.75%	4.50%
Portfolio Standard Deviation		12.54%	12.54%
Portfolio Long-Term (Geometric) Expected Rate of Return		6.13%	3.77%
Assumed Investment Expenses		0.40%	0.40%
Portfolio Long-Term (Geometric) Expected Rate of Return*		5.73%	3.37%
Portfolio Long-Term Expected Real Rate of Return*			4.19%
Portfolio Standard Deviation			14.16%
Valuation Assumptions Chosen by PERSI Board			
Long-Term Expected Real Rate of Return*			4.05%
Assumed Inflation			3.00%
Long-Term Expected Nominal 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:

	1% Decrease (6.05%)	Current Discount Rate (7.05%)	1% Increase (8.05%)
School's proportionate share of the net pension liability (asset)	$8,030,367	$2,658,723	($1,783,456)

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

Interfund balances at year end consist of the following:

	Due From Fund	
	Nonmajor Governmental	**Total**
Due To Fund		
General	$77,313	$77,313
Total	$77,313	$77,313

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.

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, 2020, Valley County abated property taxes totaling $1,631 related to the School.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Budgetary Comparison Schedule - General and Major Special Revenue Funds

Year Ended June 30, 2020

General Fund	Budgeted Amounts (GAAP Basis) Original	Budgeted Amounts (GAAP Basis) Final	Actual Amounts	Final Budget Variance Positive (Negative)	
Revenues					
Local Taxes	$5,720,712	$5,720,712	$5,780,441	$59,729	
Other Local Revenue	98,813	98,813	243,405	144,592	
State Revenue	8,721,995	8,721,995	8,694,198	(27,797)	
Federal Revenue	9,500	9,500	7,624	(1,876)	
Total Revenues	14,551,020	14,551,020	14,725,668	174,648	
Expenditures					
Instructional Programs					
Elementary School	3,056,116	3,056,116	2,973,714	82,402	
Secondary School	3,671,374	3,671,374	3,548,521	122,853	
Alternative School	287,551	287,551	270,300	17,251	
Special Education	869,506	869,506	851,015	18,491	
Special Education Preschool	0	0	0	0	
Gifted & Talented	97,045	97,045	95,285	1,760	
Interscholastic	244,228	244,228	263,123	(18,895)	
School Activity	33,104	33,104	30,035	3,069	
Detention Center	0	0	0	0	
Support Service Programs					
Attendance - Guidance - Health	398,137	398,137	395,478	2,659	
Special Education Support Services	255,722	255,722	252,914	2,808	
Instruction Improvement	253,724	253,724	244,011	9,713	
Educational Media	181,010	181,010	177,916	3,094	
Instruction-Related Technology	102,404	102,404	89,913	12,491	
Board of Education	96,000	96,000	73,549	22,451	
District Administration	411,550	411,550	517,751	(106,201)	
School Administration	976,926	976,926	975,227	1,699	
Business Operation	152,920	152,920	121,491	31,429	
Central Service	90,148	90,148	76,242	13,906	
Administrative Technology	502,364	502,364	483,678	18,686	
Buildings - Care	974,027	974,027	858,793	115,234	
Maintenance - Non-Student Occupied	45,800	45,800	31,526	14,274	
Maintenance - Student Occupied	387,587	387,587	386,132	1,455	
Maintenance - Grounds	368,029	368,029	333,518	34,511	
Pupil-To-School Transportation	741,100	741,100	761,367	(20,267)	
Pupil-Activity Transportation	120,500	120,500	98,751	21,749	
General Transportation	24,500	24,500	17,282	7,218	
Other Support Services	72,791	72,791	65,396	7,395	
Non-Instructional Programs					
Child Nutrition	81,857	81,857	79,737	2,120	
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	14,521,020	14,521,020	14,072,665	448,355	*
Excess (Deficiency) of Revenues Over Expenditures	30,000	30,000	653,003	623,003	
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	
Transfers Out	(30,000)	(30,000)	0	30,000	*
Total Other Financing Sources (Uses)	(30,000)	(30,000)	0	30,000	
Net Change in Fund Balances	0	0	653,003	653,003	
Fund Balances - Beginning	3,849,779	3,849,779	4,859,512	1,009,733	
Fund Balances - Ending	$3,849,779	$3,849,779	$5,512,515	$1,662,736	
	**Total expenditures (over) under appropriations are:*			$478,355	

Budgetary Comparison Schedule - General and Major Special Revenue Funds

Year Ended June 30, 2020

Forest Reserve Fund	Budgeted Amounts (GAAP Basis) Original	Budgeted Amounts (GAAP Basis) Final	Actual Amounts	Final Budget Variance Positive (Negative)	
Revenues					
Other Local Revenue	$3,500	$3,500	$1,827	($1,673)	
Federal Revenue	0	0	372,573	372,573	
Total Revenues	3,500	3,500	374,400	370,900	
Expenditures					
Instructional Programs					
Elementary School	0	0	0	0	
Secondary School	0	0	16,241	(16,241)	
Alternative School	0	0	0	0	
Support Service Programs					
Instruction Improvement	0	0	0	0	
Instruction-Related Technology	0	0	78,809	(78,809)	
District Administration	125,000	125,000	92,235	32,765	
Business Operation	50,000	50,000	0	50,000	
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	175,000	175,000	187,285	(12,285)	*
Excess (Deficiency) of Revenues Over Expenditures	(171,500)	(171,500)	187,115	358,615	
Other Financing Sources (Uses)					
Transfers In	0	0	0	0	
Transfers Out	0	0	0	0	*
Total Other Financing Sources (Uses)	0	0	0	0	
Net Change in Fund Balances	(171,500)	(171,500)	187,115	358,615	
Fund Balances - Beginning	889,440	889,440	955,071	65,631	
Fund Balances - Ending	$717,940	$717,940	$1,142,186	$424,246	
	**Total expenditures (over) under appropriations are:*			($12,285)	

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Budgetary Comparison Schedule - General and Major Special Revenue Funds

Year Ended June 30, 2020

Child Nutrition Fund	Budgeted Amounts (GAAP Basis) Original	Budgeted Amounts (GAAP Basis) Final	Actual Amounts	Final Budget Variance Positive (Negative)	
Revenues					
Other Local Revenue	$156,056	$156,056	$138,064	($17,992)	
Federal Revenue	190,000	190,000	288,128	98,128	
Total Revenues	346,056	346,056	426,192	80,136	
Expenditures					
Non-Instructional Programs					
Child Nutrition	376,056	376,056	421,417	(45,361)	
Total Expenditures	376,056	376,056	421,417	(45,361)	*
Excess (Deficiency) of Revenues Over Expenditures	(30,000)	(30,000)	4,775	34,775	
Other Financing Sources (Uses)					
Transfers In	30,000	30,000	0	(30,000)	
Transfers Out	0	0	0	0	*
Total Other Financing Sources (Uses)	30,000	30,000	0	(30,000)	
Net Change in Fund Balances	0	0	4,775	4,775	
Fund Balances - Beginning	(167,547)	(167,547)	0	167,547	
Fund Balances - Ending	($167,547)	($167,547)	$4,775	$172,322	
	**Total expenditures (over) under appropriations are:*			($45,361)	

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Schedule of Employer's Share of Net Pension Liability

PERSI - Base Plan

Last 10 - Fiscal Years*

	2019	2018	2017	2016	2015	2014
School's portion of the net pension liability	0.2329205%	0.2325103%	0.2283603%	0.2379153%	0.2396413%	0.2411075%
School's proportionate share of the net pension liability	$2,658,723	$3,429,568	$3,589,432	$4,822,909	$3,155,686	$1,774,929
School's covered payroll	$7,908,481	$7,479,399	$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	33.62%	45.85%	51.17%	69.24%	47.01%	27.17%
Plan fiduciary net position as a percentage of the total pension liability	93.79%	91.69%	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.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Schedule of Employer Contributions

PERSI - Base Plan

Last 10 - Fiscal Years*

	2020	2019
Statutorily required contribution	$1,030,437	$895,240
Contributions in relation to the statutorily required contribution	$1,030,437	$895,240
Contribution deficiency (excess)	$0	$0
School's covered payroll	$8,630,126	$7,908,481
Contributions as a percentage of covered payroll	11.94%	11.32%

	2018	2017	2016	2015
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)	$0	$0	$0	$0
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.

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2020

	Special Revenue Funds			
	Local Grants	**Advanced Opportunities**	**Driver Education**	**Professional Technical**
Assets				
Cash & Investments	$14,110	$54,782	$8	$935
Receivables:				
Local Sources				
State Sources				
Federal Sources				
Due From Other Funds				
Total Assets	$14,110	$54,782	$8	$935
Liabilities				
Accounts Payable				
Due To Other Funds				
Salaries & Benefits Payable			$8	
Unspent Grant Allocation				
Total Liabilities	$0	$0	8	$0
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances				
Restricted:				
Special Programs	14,110	54,782		935
Debt Service				
Capital Projects				
Unassigned				
Total Fund Balances	14,110	54,782	0	935
Total Liabilities and Deferred Inflows of Resources and Fund Balances	$14,110	$54,782	$8	$935

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds			
	Technology	**Substance Abuse**	**Title I-A ESSA IBP**	**IDEA Part B 611 School Age 3-21**
Assets				
Cash & Investments	$43,618	$21,918		
Receivables:				
Local Sources				
State Sources				
Federal Sources			$43,731	$76,123
Due From Other Funds				
Total Assets	$43,618	$21,918	$43,731	$76,123
Liabilities				
Accounts Payable				
Due To Other Funds			$20,113	$56,616
Salaries & Benefits Payable			23,618	19,507
Unspent Grant Allocation				
Total Liabilities	$0	$0	43,731	76,123
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances				
Restricted:				
Special Programs	43,618	21,918		
Debt Service				
Capital Projects				
Unassigned				
Total Fund Balances	43,618	21,918	0	0
Total Liabilities and Deferred Inflows of Resources and Fund Balances	$43,618	$21,918	$43,731	$76,123

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421
Combining Balance Sheet - Nonmajor Governmental Funds
June 30, 2020

	Special Revenue Funds			
	IDEA Part B 619 Pre-School Age 3-5	**School Based Medicaid**	**Title IV-A ESSA SS & AE**	**Title V-B ESSA REI**
Assets				
Cash & Investments	$217			
Receivables:				
Local Sources				
State Sources				
Federal Sources	1,359		$2,584	
Due From Other Funds				
Total Assets	$1,576	$0	$2,584	$0
Liabilities				
Accounts Payable				
Due To Other Funds				
Salaries & Benefits Payable	$1,576			
Unspent Grant Allocation			$2,584	
Total Liabilities	1,576	$0	2,584	$0
Deferred Inflows of Resources				
Unavailable Tax Revenues				
Total Deferred Inflows of Resources	0	0	0	0
Fund Balances				
Restricted:				
Special Programs				
Debt Service				
Capital Projects				
Unassigned				
Total Fund Balances	0	0	0	0
Total Liabilities and Deferred Inflows of Resources and Fund Balances	$1,576	$0	$2,584	$0

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Combining Balance Sheet - Nonmajor Governmental Funds

June 30, 2020

	Special Revenue	Capital Projects	
	Title II-A ESSA SEI	Capital Improvements	Total
Assets			
Cash & Investments		$330,000	$465,588
Receivables:			
Local Sources			0
State Sources			0
Federal Sources	$682		124,479
Due From Other Funds			0
Total Assets	$682	$330,000	$590,067
Liabilities			
Accounts Payable			$0
Due To Other Funds	$584		77,313
Salaries & Benefits Payable	98		44,807
Unspent Grant Allocation			2,584
Total Liabilities	682	$0	124,704
Deferred Inflows of Resources			
Unavailable Tax Revenues			0
Total Deferred Inflows of Resources	0	0	0
Fund Balances			
Restricted:			
Special Programs			135,363
Debt Service			0
Capital Projects		330,000	330,000
Unassigned			0
Total Fund Balances	0	330,000	465,363
Total Liabilities and Deferred Inflows of Resources and Fund Balances	$682	$330,000	$590,067

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds

Year Ended June 30, 2020

	Special Revenue Funds			
	Local Grants	Advanced Opportunities	Driver Education	Professional Technical
Revenues				
Local Taxes				
Other Local Revenue	$5,000	$34,342	$7,140	
State Revenue			4,429	$33,578
Federal Revenue				
Total Revenues	5,000	34,342	11,569	33,578
Expenditures				
Instructional Programs				
Elementary School				
Secondary School	1,657		11,216	32,643
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	3,000			
School Administration				
Business Operation				
Central Service		1,402		
Administrative Technology				
Buildings - Care				
Maintenance - Non-Student Occupied				
Maintenance - Student Occupied				
Maintenance - Grounds				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation			866	
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	4,657	1,402	12,082	32,643
Excess (Deficiency) of Revenues Over Expenditures	343	32,940	(513)	935
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	343	32,940	(513)	935
Fund Balances - Beginning	13,767	21,842	513	0
Fund Balances - Ending	$14,110	$54,782	$0	$935

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds

Year Ended June 30, 2020

	Special Revenue Funds			
	Technology	Substance Abuse	Title I-A ESSA IBP	IDEA Part B 611 School Age 3-21
Revenues				
Local Taxes				
Other Local Revenue				
State Revenue	$157,434	$17,263		
Federal Revenue			$138,542	$209,055
Total Revenues	157,434	17,263	138,542	209,055
Expenditures				
Instructional Programs				
Elementary School				
Secondary School		40,400		
Alternative School				
Special Education			138,542	209,055
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	178,345			
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				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	178,345	40,400	138,542	209,055
Excess (Deficiency) of Revenues Over Expenditures	(20,911)	(23,137)	0	0
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	(20,911)	(23,137)	0	0
Fund Balances - Beginning	64,529	45,055	0	0
Fund Balances - Ending	$43,618	$21,918	$0	$0

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds

Year Ended June 30, 2020

	Special Revenue Funds			
	IDEA Part B 619 Pre-School Age 3-5	School Based Medicaid	Title IV-A ESSA SS & AE	Title V-B ESSA REI
Revenues				
Local Taxes				
Other Local Revenue				
State Revenue				
Federal Revenue	$7,996	$198,252	$12,389	$19,444
Total Revenues	7,996	198,252	12,389	19,444
Expenditures				
Instructional Programs				
Elementary School				
Secondary School			12,389	
Alternative School				
Special Education	7,996	197,949		
Special Education Preschool				
Gifted & Talented				
Interscholastic				
School Activity				
Detention Center				
Support Service Programs				
Attendance - Guidance - Health				
Special Education Support Services		303		
Instruction Improvement				19,444
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				
Pupil-To-School Transportation				
Pupil-Activity Transportation				
General Transportation				
Other Support Services				
Non-Instructional Programs				
Child Nutrition				
Capital Assets - Student Occupied				
Capital Assets - Non-Student Occupied				
Debt Service - Principal				
Debt Service - Interest				
Total Expenditures	7,996	198,252	12,389	19,444
Excess (Deficiency) of Revenues Over Expenditures	0	0	0	0
Other Financing Sources (Uses)				
Transfers In				
Transfers Out				
Total Other Financing Sources (Uses)	0	0	0	0
Net Change in Fund Balances	0	0	0	0
Fund Balances - Beginning	0	0	0	0
Fund Balances - Ending	$0	$0	$0	$0

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances - Nonmajor Governmental Funds

Year Ended June 30, 2020

	Special Revenue	Capital Projects	
	Title II-A ESSA SEI	Capital Improvements	Total
Revenues			
Local Taxes			$0
Other Local Revenue			46,482
State Revenue			212,704
Federal Revenue	$20,727		606,405
Total Revenues	20,727	$0	865,591
Expenditures			
Instructional Programs			
Elementary School	20,727		20,727
Secondary School			98,305
Alternative School			0
Special Education			553,542
Special Education Preschool			0
Gifted & Talented			0
Interscholastic			0
School Activity			0
Detention Center			0
Support Service Programs			
Attendance - Guidance - Health			0
Special Education Support Services			303
Instruction Improvement			19,444
Educational Media			0
Instruction-Related Technology			178,345
Board of Education			0
District Administration			3,000
School Administration			0
Business Operation			0
Central Service			1,402
Administrative Technology			0
Buildings - Care			0
Maintenance - Non-Student Occupied			0
Maintenance - Student Occupied			0
Maintenance - Grounds			0
Pupil-To-School Transportation			0
Pupil-Activity Transportation			0
General Transportation			866
Other Support Services			0
Non-Instructional Programs			
Child Nutrition			0
Capital Assets - Student Occupied			0
Capital Assets - Non-Student Occupied			0
Debt Service - Principal			0
Debt Service - Interest			0
Total Expenditures	20,727	0	875,934
Excess (Deficiency) of Revenues Over Expenditures	0	0	(10,343)
Other Financing Sources (Uses)			
Transfers In			0
Transfers Out			0
Total Other Financing Sources (Uses)	0	0	0
Net Change in Fund Balances	0	0	(10,343)
Fund Balances - Beginning	0	330,000	475,706
Fund Balances - Ending	$0	$330,000	$465,363

McCALL-DONNELLY JOINT SCHOOL DISTRICT NO. 421

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2020

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
US Dept of Agriculture			
Passed Through Adams and Valley Counties:			
Forest Service Schools and Roads Cluster			
Schools and Roads - Grants to States	10.665	None	$187,285
Total Forest Service Schools and Roads Cluster			187,285
Passed Through Idaho Dept of Education:			
Child Nutrition Cluster:			
School Breakfast Program	10.553	201919/202020N109947	81,912
National School Lunch Program*	10.555	201919/202020N109947	206,216
Total Child Nutrition Cluster			288,128
Total US Dept of Agriculture			475,413
US Dept of Education			
Passed Through Idaho Dept of Education:			
Special Education Cluster:			
Special Education - Grants to States	84.027	H027A18/190088	209,055
Special Education - Preschool Grants	84.173	H173A18/190030	7,996
Total Special Education Cluster			217,051
Title I Grants to Local Educational Agencies	84.010	S010A18/190012	138,542
Career & Technical Education - Basic Grants to States	84.048	None	7,624
Rural Education	84.358	None	19,444
Supporting Effective Instruction State Grants	84.367	S367A18/190011	20,727
Student Support & Academic Enrichment	84.424	S424A18/190013	12,389
Total US Dept of Education			415,777
Total Expenditures of Federal Awards			$891,190

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, 2020. 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 $16,489.

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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, 2020, 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 14, 2020.

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) to determine the 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

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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 14, 2020

Quest CPAs PLLC
Quality Expertise Service Timeliness

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, 2020. 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, 2020.

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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 requirements referred to above. In planning and performing our audit of compliance, we considered the School's internal control over compliance with the 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 14, 2020

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. Special Education Cluster – CFDA #84.027, 84.173	
Dollar threshold used to distinguish between type A and B programs:	$750,000
Auditee qualified as a low-risk auditee?	No

APPENDIX B

PROPOSED FORM OF OPINION OF BOND COUNSEL

Upon the delivery of the 2021 Bonds, Hawley Troxell Ennis & Hawley LLP, Bond Counsel, proposes to issue their final approving opinion in substantially the following form:

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APPENDIX C

PROPOSED FORM OF INFORMATION REPORTING AGREEMENT

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APPENDIX D

BOOK–ENTRY SYSTEM

DTC, the world's largest securities depository, is a limited–purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.6 million issues of U.S. and non–U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post–trade settlement among Direct Participants of sales and other securities transactions in deposited securities, through electronic computerized book–entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non–U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly–owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing agencies. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non–U.S. securities brokers and dealers, banks, trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has an S&P rating of "AA+". The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at dtcc.com.

Purchases of 2021 Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the 2021 Bonds on DTC's records. The ownership interest of each actual purchaser of each 2021 Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the 2021 Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in 2021 Bonds, except in the event that use of the book–entry system for the 2021 Bonds is discontinued.

To facilitate subsequent transfers, all 2021 Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co., or such other name as may be requested by an authorized representative of DTC. The deposit of 2021 Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not affect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the 2021 Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such 2021 Bonds are credited, which may or may not be the Beneficial Owners. The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time. Beneficial Owners of 2021 Bonds may wish to take certain steps to augment the transmission to them of notices of significant events with respect to the 2021 Bonds, such as redemptions, tenders, defaults, and proposed amendments to the bond documents. For example, Beneficial Owners of 2021 Bonds may wish to ascertain that the nominee holding the 2021 Bonds for their benefit has agreed to obtain and transmit notices to Beneficial Owners. In the alternative, Beneficial Owners may wish to provide their names and addresses to the registrar and request that copies of notices be provided directly to them.

Redemption notices shall be sent to DTC. If less than all of the 2021 Bonds within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.

Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to 2021 Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the District as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts the 2021 Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).

Redemption proceeds, distributions and dividend payments on the 2021 Bonds will be made to Cede & Co., or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detailed information from the District or the Paying Agent, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Paying Agent, or the District, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of distributions and dividend payments to Cede & Co. (or such other nominee as may be requested by an authorized representative of DTC) is the responsibility of the District or the Paying Agent, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.

DTC may discontinue providing its services as depository with respect to the 2021 Bonds at any time by giving reasonable notice to the District or the Paying Agent. Under such circumstances, in the event that a successor depository is not obtained, 2021 Bond certificates are required to be printed and delivered.

The District may decide to discontinue use of the system of book–entry–only transfers through DTC (or a successor securities depository). In that event, 2021 Bond certificates will be printed and delivered to DTC.

The information in this section concerning DTC and DTC's book–entry system has been obtained from sources that the District believes to be reliable, but the District takes no responsibility for the accuracy thereof.

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HAWLEY TROXELL

MEMORANDUM

TO: Board of Trustees, McCall School District 421

FROM: Nicholas G. Miller/Chelsea Porter

DATE: May 6, 2021

RE: Legal Documents for Bond Issue/Actions at May 10, 2021, Board Meeting

---

Cover Memo to Board Packet

The purpose of this Cover Memo to the Board Packet is to direct the Trustee's attention to the important provisions of the legal documents for the 2021 Bonds. Although voluminous, the documents comprise all actions needed to authorize the bond issue to proceed to its conclusion. As previously discussed, the May 10 Board Meeting is when the District will take official action.

We will attend the meeting to present the materials and answer questions.

Board Packet Contents

The Board Packet is organized as follows:

1. This Cover Memo
2. The Preliminary Official Statement or POS (attached as separate pdf)
3. Bond Resolution
4. Exhibits to the Bond Resolution

Exhibit A - Form of 2021A Bonds
Exhibit B- Form of 2021B Bonds
Exhibit C - Form of Notice of Negotiated Private Bond Sale
Exhibit D - Form of Bond Purchase Agreement
Exhibit E - Form of Information Reporting Agreement
Exhibit F - Form of Escrow Agreement
Exhibit G - Form of Delegation Certificate

Action Item at the Meeting

There is a single action item: Adoption of the Bond Resolution. It contains the authorization of all the related documents.

Recommended Review by the Trustees

Preliminary Official Statement (POS)

The POS provides a narrative summary of the District, the Bonds and the legal documents. We recommend reading as much of the POS as you are able. If it does not adequately explain the other legal documents, you may then refer to those documents or direct questions to us at the meeting.

Bond Resolution

Two sections convey all the significant aspects of the bond issue.

Section 208. §208 approves certain items occurring before the sale of the Bonds and approves the other legal documents in form.

The Delegated Officers (Superintendent and Business Manager) are authorized to "deem," that is, declare, that the POS is "final" at the time it is disseminated to the bond marketplace. Under municipal securities laws, before Piper Sandler as the underwriter can offer the Bonds to customers, it must be able to obtain and review an official statement that an issuer of such securities deems final. The POS in the Board Packet has gone through two drafts and been reviewed by the District and the finance team. The delegation will allow further changes to be made as necessary without requiring the Board to hold a further meeting.

The Bond Purchase Agreement, the Information Reporting Agreement, and the Escrow Agreement are approved. Any blanks will be filled in when the Bonds are sold.

Section 209. §209 delegates to the Superintendent and to the Business Manager the authority to approve the final terms of the sale of the Bonds, estimated to occur on May 26, 2021, and sign the Bond Purchase Agreement with Piper.

Form of Motion

We suggest the motion to approve be read as follows:

I move the Board adopt the Bond Resolution entitled:

"A Resolution Authorizing the Issuance and Providing for the Sale of General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) and Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty) of Joint School District No. 421, Valley and Adams Counties, State of Idaho, Authorizing the Matter of Sale of the Bonds, Delegating Authority to Approve the Terms, Provisions and Sale of the Bonds, and Providing for Related Matters.

JOINT SCHOOL DISTRICT NO. 421
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

Resolution Authorizing the Issuance and Providing for the Sale of General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) and Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty) of Joint School District No. 421, Valley and Adams Counties, State of Idaho, Authorizing the Manner of Sale of the Bonds, Delegating Authority to Approve the Terms, Provisions and Sale of the Bonds, and Providing for Related Matters.

Adopted May 10, 2021

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Schedules

Schedule 1 – Refunded Bonds

Exhibits

Exhibit A - Form of 2021A Bonds
Exhibit B - Form of 2021B Bonds
Exhibit C - Form of Notice of Sale
Exhibit D - Form of Bond Purchase Agreement
Exhibit E - Form of Information Reporting Agreement
Exhibit F - Form of Escrow Agreement
Exhibit G - Form of Delegation Certificate

RESOLUTION

Resolution Authorizing the Issuance and Providing for the Sale of General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) and Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty) of Joint School District No. 421, Valley and Adams Counties, State of Idaho, Delegating Authority to Approve the Terms, Provisions and Sale of the Bonds, and Providing for Related Matters.

*** *** ***

WHEREAS, at the Bond Election duly called and held on March 9, 2021 (the "Bond Election") in the Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"), there was submitted to the qualified electors of the District the following proposition:

Shall the Board of Trustees of Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District") be authorized to issue:

(i) general obligation school bonds of said District in the principal amount of up to $22,500,000 for the purpose of financing the costs of (i) renovating and improving Donnelly Elementary School, including constructing a new larger multi-purpose community facility, additional classrooms, restrooms, energy efficiency upgrades, and other improvements necessary to operate said building and facilities; (ii) renovating and improving Payette Lakes Middle School, including constructing additional classrooms, energy efficiency upgrades, and other improvements necessary to operate said building and facilities, and (iii) constructing traffic flow solutions for Payette Lakes Middle School and Barbara Morgan Elementary School, such bonds to become due in such installments as may be fixed by the Board, the final installment of such bonds to fall due not later than September 15, 2038, and

(ii) general obligation school bonds of said District in the principal amount of up to $10,695,000 for the purpose of refinancing $10,695,000 of the principal amount of the District's General Obligation Bonds, Series 2012, such proposed bonds to become due in such installments as may be fixed by the Board, the final installment of such bonds to fall due not later than September 15, 2029

WHEREAS, more than two-thirds of the votes cast at the Bond Election were cast in favor of said propositions, as certified by both clerks of Valley County and Adams County, Idaho, on March 15, 2021, and the issuance of the aggregate of up to $33,195,000 general obligation school bonds of the District was authorized at the Bond Election for the purposes set forth in said proposition and to pay the costs of issuance thereof;

WHEREAS, the District previously issued its General Obligation Bonds, Series 2012 (the "2012 Bonds") on November 20, 2012;

WHEREAS, the 2012 Bonds maturing on and after August 1, 2022, as particularly described on Schedule 1 attached hereto (the "Refunded Bonds"), may be taxably refinanced at a benefit to the District prior to maturity by calling such bonds for redemption on August 1, 2022, without creating any additional indebtedness or liability except as approved by the voters at the Bond Election to authorize the 2021B Bonds (as defined below) to mature on September 15, 2029.

WHEREAS, the District desires to authorize and issue general obligation refunding bonds, the proceeds of which will be used to defease and refund the Refunded Bonds, and to pay the costs of issuance thereof;

WHEREAS, the Board of Trustees of the District (the "Board") desires to authorize the issuance and provide for the sale of its General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) (the "2021A Bonds") and Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty) (the "2021B Bonds," and together with the 2021A Bonds, hereinafter the "Bonds"), and, pursuant to Section 57-235, Idaho Code, delegate authority in accordance with the specific instructions and procedures set forth herein, for determination and approval of certain final terms and provisions of the Bonds and other matters;

WHEREAS, the Board desires to sell the Bonds pursuant to negotiated bond sale and to appoint Piper Sandler & Co. as the District's underwriter for the sale of the Bonds (the "Underwriter");

WHEREAS, the District desires to authorize the officials of the District to assist in the preparation and completion of the preliminary official statement related to the offering of the Bonds (the "POS") and authorize the Superintendent of the District or the Business Manager of the District to deem final the POS in the form presented to the Board or at such time the POS is final, provided the POS is made available to the Board for review, and to authorize the use of the POS in connection with the offering of the Bonds and the submission of the POS to rating agencies for purposes of obtaining a rating for the Bonds.

NOW, THEREFORE, BE IT AND IT IS HEREBY RESOLVED by the Board of Trustees as follows:

ARTICLE 1
DEFINITIONS

101. Definitions. As used in this Resolution, unless the context shall otherwise require, the following terms shall have the following meanings:

"Act" means, collectively, chapter 11 of Title 33 and chapters 2, 5, and 9 of Title 57, Idaho Code, as amended.

"Board" means the Board of Trustees of the District.

"Bond Account" means the Bond Account established in Section 211 hereof.

"Bond Counsel" means Hawley Troxell Ennis & Hawley LLP, or another attorney at law or a firm of attorneys of nationally recognized standing in matters pertaining to the tax-exempt status of interest on obligations issued by states and their political subdivisions, duly admitted to the practice of law before the highest court of any state of the United States.

"Bond Election" means the Special General Obligation Bond Election held in the District on March 9, 2021, at which the issuance and sale by the District of up to $33,195,000 general obligation school bonds was authorized for the costs of acquiring the Project.

"Bondholder" means the registered owner of any Bond as shown in the registration books of the District kept by the Bond Registrar for such purpose.

"Bond Purchase Agreement" means the agreement between the District and the Underwriter in substantially the form authorized in Section 208 herein, setting forth the terms and conditions of the negotiated sale of the Bonds, the final version of which to be presented to the Delegated Officers of the District for approval and execution upon sale of the Bonds.

"Bond Registrar" means each Person appointed by the District as bond registrar and agent for the transfer, exchange and authentication of the Bonds. The initial Bond Registrar shall be U.S. Bank National Association.

"Bonds" means the District's General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) and the Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty), authorized by this Resolution in the principal amounts determined pursuant to Section 209 hereof.

"Cede & Co." means Cede & Co., as nominee of DTC, and any successor nominee of DTC appointed with respect to the Bonds pursuant to Section 401 hereof.

"Code" means the Internal Revenue Code of 1986, as amended and supplemented from time to time, and the Regulations promulgated thereunder.

"DTC" means The Depository Trust Company, New York, New York, and its successors and assigns.

"Defeasance Securities" shall mean direct obligations of the United States of America, or other securities, the principal and interest of which are unconditionally guaranteed by the United States of America, including obligations issued or held in book entry form on the books of the Department of the Treasury of the United States of America.

"Delegated Officers" means the Superintendent of the District and the Business Manager of the District, acting jointly and not severally.

"Delegation Certificate" means the Certificate as to Bond Pricing and Related Matters signed and delivered by the Delegated Officers to approve the final terms and provisions of the Bonds upon the sale thereof in substantially the form authorized in Section 209 herein and in substantially the form of Exhibit G hereto.

"District" means Joint School District No. 421, Valley and Adams Counties, State of Idaho.

"Electronic Means" means telecopy, facsimile transmissions, e-mail transmissions or other similar electronic means of communication providing evidence of transmission.

"Escrow Agent" means U.S. Bank National Association, Corporate Trust Department, Salt Lake City, Utah, as escrow agent under the Escrow Agreement.

"Escrow Agreement" means the Escrow Agreement between the District and the Escrow Agent, as authorized in Section 208 hereof.

"Escrow Fund" means the Escrow Fund established under Section 211 hereof, to be held by the Escrow Agent.

"Exchange Bond" means any Exchange Bond, as defined in Section 210 hereof.

"Information Reporting Agreement" means the undertaking to be delivered by the District upon issuance of the Bonds in compliance with SEC Rule 15c2-12, as authorized in Section 208 hereof.

"Investment Securities" means such investments as shall be legal investments for such funds under Idaho law as then in effect.

"Municipal Bond Law of the State of Idaho" means Chapter 2 of Title 57, Idaho Code.

"Notice of Sale" means the Notice of Negotiated Private Bond Sale in substantially the form attached as Exhibit C to this Resolution.

"Paying Agent" means each Person appointed by the District as paying agent with respect to the Bonds. The initial Paying Agent shall be U.S. Bank National Association, Salt Lake City, Utah.

"Person" means natural persons, firms, partnerships, associations, corporations, trusts, public bodies and other entities.

"Project" means (i) renovating and improving Donnelly Elementary School, including constructing a new larger multi-purpose community facility, additional classrooms, restrooms, energy

efficiency upgrades, and other improvements necessary to operate said building and facilities; (ii) renovating and improving Payette Lakes Middle School, including constructing additional classrooms, energy efficiency upgrades, and other improvements necessary to operate said building and facilities, and (iii) constructing traffic flow solutions for Payette Lakes Middle School and Barbara Morgan Elementary School.

"Project Account" means the Project Account established in Section 211 hereof.

"POS" means the preliminary official statement related to the offering of the Bonds.

"Rebate Account" means the Rebate Account established in Section 211 hereof.

"Record Date" means (a) in the case of each interest payment date, the Paying Agent's close of business on the fifteenth day preceding each interest payment date and, if not a business day for the Paying Agent, the next preceding day that is a business day for the Paying Agent, and (b) in the case of each redemption, such record date as shall be specified by the Paying Agent in the notice of redemption required by Section 207 hereof, provided that such Record Date shall be not less than fifteen (15) calendar days before the mailing of such notice of redemption.

"Redemption Date" means August 1, 2022.

"Refunded Bonds" means those maturities of the 2012 Bonds identified in Schedule 1 which are eligible for optional redemption on or after August 1, 2022.

"Regulations" means the treasury regulations promulgated under the Code and those provisions of the treasury regulations originally promulgated under Section 103 of the Internal Revenue Code of 1954, as amended, which remain in effect under the Code.

"Repository" shall mean MSRB through its Electronic Municipal Market Access system ("EMMA") at http://emma.msrb.org, or such other nationally recognized municipal securities information repository recognized by the SEC from time to time pursuant to Rule 15c2-12.

"Representations Letter" means the District's Blanket Letter of Representations currently on file with DTC.

"Resolution" means this Resolution, adopted by the District on May 10, 2021, authorizing the issuance of the Bonds upon the sale thereof, setting forth certain requirements of the terms of sale of the Bonds, delegating authority to approve the final terms and provisions of the Bonds, and providing for related matters.

"Rule 15c2-12" means Rule 15c2-12, as amended, promulgated by the SEC under the Securities Exchange Act of 1934, as amended.

"SEC" means the Securities and Exchange Commission.

"Tax Certificate" means any agreement or certificate of the District which the District executes in order to establish and assure the tax-exempt status of interest received on the 2021A Bonds.

"Tax Receipts" has the meaning set forth in Section 501 hereof.

"Underwriter" means the initial purchaser of the Bonds, Piper Sandler & Co..

"United States" means the government of the United States of America.

"Written Certificate" means an instrument in writing signed on behalf of the District by a duly authorized officer thereof.

"2012 Bonds" means the $19,540,000 General Obligation Refunding Bonds, Series 2012, of the District, issued on November 20, 2012, as authorized by the 2012 Bond Resolution.

"2012 Bond Resolution" means the resolution of the District adopted on November 1, 2012, authorizing the 2012 Bonds.

"2021A Bonds" means the General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty), of the District, authorized by this Resolution.

"2021B Bonds" means the Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty), of the District, authorized by this Resolution to refund the Refunded Bonds.

"2021 Costs of Issuance Fund" means the 2021 Costs of Issuance Fund established in Section 211 hereof.

The terms "hereby," "hereof," "hereto," "herein," "hereunder," and any similar terms used in this Resolution refer to this Resolution.

102. Authority for Resolution. This Resolution is adopted pursuant to the provisions of the Act.

103. Effective Date. This Resolution contemplates the issuance and sale of the Bonds through a delegation of authority as provided in Section 209 hereof. Unless the context clearly indicates otherwise – for example, the provisions of Section 208(a) through (d) which take effect upon adoption of this Resolution – this Resolution shall not take effect and no provision thereof shall be binding upon the District unless and until the Bonds are sold and issued.

ARTICLE 2
AUTHORIZATION, TERMS AND ISSUANCE
OF BONDS

201. Authorization of Bonds, Principal Amount, Designation and Series. In accordance with and subject to the terms, conditions and limitations established by the Act and contained in this Resolution, two series of general obligation school bonds of the District are hereby authorized to be issued and shall be designated "General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty)" and "Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty)." The Bonds shall be issued in fully registered form only, without coupons.

202. Purposes. The 2021A Bonds are hereby authorized to be issued for the purpose of the acquisition of the Project and to pay the costs of issuing the 2021A Bonds. The 2021B Bonds are hereby authorized to be issued for the purpose of refinancing the Refunded Bonds, and to pay the costs of issuing the 2021B Bonds.

203. Issue Date. The Bonds shall be dated as of the date of their delivery.

204. Accrual of Interest. Each Bond shall bear interest from the interest payment date next preceding the date of registration and authentication thereof unless it is registered and authenticated as of an interest payment date, in which event it shall bear interest from the date thereof, or unless it is registered and authenticated prior to the first interest payment date, in which event it shall bear interest from its date, or unless, as shown by the records of the Bond Registrar, interest on the Bonds shall be in default, in which event it shall bear interest from the date to which interest has been paid in full. The Bond Registrar shall insert the date of registration and authentication of each Bond in the place provided for such purpose in the form of Bond Registrar's certificate of authentication on each Bond. To the extent permitted by law, the Bonds shall bear interest on overdue principal at the respective rate of each maturity.

205. Denominations and Numbers. Each series of the Bonds shall be issued as fully registered bonds, without coupons, in the denomination of $5,000, or any integral multiple thereof, not exceeding the amount of each maturity. The maturities of each series of the Bonds shall be numbered from one (1) upward in order of issuance with the prefix "R" preceding each number.

206. Paying Agent and Bond Registrar. The District may remove any Paying Agent and any Bond Registrar, and any successor thereto, and appoint a successor or successors thereto. Each Paying Agent and Bond Registrar shall signify its acceptance of the duties and obligations imposed upon it by this Resolution by executing and delivering to the District a written acceptance thereof. The principal of, premium, if any, and interest on the Bonds shall be payable in any coin or currency of the United States of America which, at the respective dates of payment thereof, is legal tender for the payment of public and private debts. Principal of and premium, if any, on the Bonds shall be payable when due to the Bondholder of each Bond at the principal corporate trust office of the Paying Agent. Payment of interest on each Bond shall be

made by check or draft mailed to the Person who, as of the Record Date, is the Bondholder of the Bond, at the address of such Bondholder as it appears on the registration books of the District kept by the Bond Registrar or at such other address as is furnished to the Bond Registrar in writing by such Bondholder on or prior to the Record Date.

207. Redemption. The Bonds may be subject to redemption if so provided pursuant to Section 209(a)(6) hereof and if subject to redemption, the following provisions shall apply:

If less than all of the Bonds of any maturity are to be redeemed, the particular Bonds or portion of the Bonds of such maturity to be redeemed shall be selected at random by the Bond Registrar in such manner as the Bond Registrar in its discretion may deem fair and appropriate. The portion of any registered Bond of a denomination of more than $5,000 to be redeemed will be in the principal amount of $5,000 or an integral multiple of $5,000 and in selecting portions of such Bonds for redemption the Bond Registrar will treat each such Bond as representing that number of Bonds of $5,000 denomination which is obtained by dividing the principal amount of such Bond by $5,000.

Notice of redemption of the Bonds, which notice may be conditional, shall be given by the Bond Registrar by Electronic Means or by first class mail, postage prepaid, not less than thirty (30) or more than sixty (60) days prior to the redemption date, to the Bondholder, as of the Record Date, of each Bond which is subject to redemption, at the address of such Bondholder as it appears in the registration books of the District kept by the Bond Registrar, or at such other address as is furnished to the Bond Registrar in writing by such Bondholder on or prior to the Record Date. Notice also shall be given to the fiscal agent of the District, if any, and to the Paying Agent, if other than the Bond Registrar. Each notice of redemption shall state the name and series of the Bonds, the redemption date, the place of redemption, the principal amount if less than all, the distinctive numbers of the Bonds or portions of Bonds to be redeemed, and also shall state that the interest on the Bonds in such notice designated for redemption shall cease to accrue from and after such redemption date and that, on said date, if the conditions to an optional redemption have been met, there will become due and payable on each of said Bonds the principal thereof, interest accrued thereon to the redemption date, and premium, if any. Any notice mailed as provided in this Section shall be conclusively presumed to have been duly given, whether or not the Bondholder or other recipient receives such notice. Failure to mail such notice or any defect therein shall not affect the validity of the proceedings for redemption of the Bonds.

When so called for redemption, unless a conditional notice has been given and the conditions for redemption set forth therein are not satisfied, such Bonds shall cease to accrue interest on the specified redemption date, provided funds for redemption are on deposit at the place of payment at that time, and such Bonds shall not be deemed to be outstanding as of such redemption date

In addition to the foregoing notice, further notice shall be given by the Bond Registrar as set out below, but no defect in said further notice or any failure to give all or any portion of such

further notice shall affect in any manner the validity of a call for redemption if notice thereof is given as above prescribed.

(a) Each further notice of redemption given hereunder shall contain the information required above for an official notice of redemption plus (i) the CUSIP numbers of all Bonds being redeemed; (ii) the date of issue of the Bonds as originally issued; (iii) the rate of interest borne by each Bond being redeemed; (iv) the maturity date of each Bond being redeemed; and (v) the series and any other descriptive information needed to identify accurately the Bonds being redeemed.

(b) Each further notice of redemption shall be sent at least thirty (30) days before the redemption date by telecopy, registered or certified mail or overnight delivery service to all registered securities depositories then in the business of holding substantial amounts of obligations of types comprising the Bonds designated to the Bond Registrar by the District and to the Repository.

Upon the payment of the redemption price of Bonds being redeemed, each check or other transfer of funds issued for such purpose shall bear the CUSIP number or numbers identifying, by issue and maturity, the Bonds being redeemed with the proceeds of such check or other transfer.

208. Authorization of Actions Preliminary to Sale of Bonds.

(a) The Board desires to sell the Bonds pursuant to a negotiated sale to the Underwriter pursuant to Idaho Code Sections 33-1111 and 57-232.

(b) The Board ratifies the appointment and engagement of the Underwriter for the negotiated sale of the Bonds.

(c) The Board authorizes the officials of the District to assist in the preparation and completion of the POS and the actions of the Delegated Officers to deem final the POS of the District pursuant to SEC Rule 15c2-12 at such time the POS is final, provided the POS is made available to the Board for review, and to authorize the use of the POS in connection with the offering of the Bonds and the submission of the POS to rating agencies for purposes of obtaining a rating for the Bonds.

(d) In accordance with Idaho Code Section 57-215, the Notice of Bond Sale in the form attached as **Exhibit C** hereto, is hereby ratified and approved and Bonds Counsel is authorized to complete the notice and effect timely publication thereof prior to the sale of the Bonds.

(e) The Bond Purchase Agreement in substantially the form attached hereto as **Exhibit D** is hereby ratified and approved by the Board. Upon the sale of the Bonds, the Delegated Officers are hereby authorized to execute and deliver the Bond Purchase Agreement to the Underwriter. The officials of the District are authorized to do or perform all such acts as

may be necessary or advisable to comply with the Bond Purchase Agreement and to carry the same into effect.

(f) Upon the sale of the Bonds, the POS together with such changes, omissions, insertions and revisions to reflect the final terms and provisions of the Bonds (thereafter referred to as the "Official Statement"), shall be approved and signed by the Chair or Vice Chair to authorize delivery thereof to the Underwriter for distribution to prospective purchasers of the Bonds and other interested persons.

(g) The Information Reporting Agreement in substantially the form attached hereto as **Exhibit C**, and attached to the POS, is hereby ratified and approved in all respects, and the Board authorizes the Underwriter to include a copy thereof in the Official Statement upon sale of the Bonds. Upon delivery of the Bonds, the Chair or Vice Chair is hereby authorized to execute and deliver the Information Reporting Agreement. Such Information Reporting Agreement shall constitute the District's undertaking for compliance with Rule 15c2-12.

(h) The Escrow Agreement, in substantially the form attached hereto as **Exhibit G**, with such changes, completion of exhibits, omissions, insertions and revisions as the Chairman or Vice Chairman of the Board shall approve, is hereby authorized. Effective the date of issuance of the Bonds, the Chairman or Vice Chairman shall sign such Escrow Agreement, which signature shall evidence such approval. The Chairman, Vice Chairman, and the Clerk are, and each of them is, hereby authorized to do or perform all such acts as may be necessary or advisable to comply with the Escrow Agreement and to carry the same into effect.

(i) In the event Defeasance Securities are purchased to defease the Refunded Bonds, the Board authorizes the Delegated Officers to enter into necessary contracts for the purchase of Defeasance Securities to be deposited into the Escrow Fund, including (i) any subscription for United States Treasury Securities State and Local Series (SLGS), (ii) any contract with a bidding agent for the solicitation of bids for open market Defeasance Securities, and (iii) any contract for the purchase of open market Defeasance Securities representing the best bid for such Defeasance Securities.

(j) The Board ratifies the District's application to obtain a Certificate of Eligibility under the State of Idaho School Bond Guaranty Act, Title 33, chapter 53, Idaho Code (the "Sales Tax Guaranty Act"), and the District's application to the Endowment Fund Investment Board to qualify for the school district bond credit enhancement program under Title 57, chapter 7, Idaho Code, (the "Credit Enhancement Program") (the Sales Tax Guaranty Act and Credit Enhancement Program are hereinafter sometimes referred to collectively as the "Bond Guaranty Programs"), and further authorizes payment of any required application and transaction fees authorized thereunder.

209. Sale of Bonds and Related Documents; Delegation Authority.

(a) Pursuant to Section 57-235, Idaho Code, as amended, the Board hereby delegates to the Delegated Officers the power to make the following determinations on the date of sale of

the Bonds, without any requirement that the members of the Board meet to approve such determinations, but subject to the limitations provided:

(1) The rates of interest to be borne by the Bonds.

(2) The aggregate principal amount of the 2021A Bonds, provided such amount shall not exceed $22,500,000, and the aggregate principal amount of the 2021B Bonds, provided such amount shall not exceed the par amount of the Refunded Bonds.

(3) The amount of principal of the Bonds maturing, or subject to mandatory sinking fund redemption, in any particular year, and the rate of interest accruing thereon.

(4) The final maturity of the Bonds, provided that the final maturity date of the 2021A Bonds shall not be later than September 15, 2038, and the final maturity date of the 2021B Bonds shall not be later than September 15, 2029.

(5) The price at which the Bonds will be sold (including any original issue premium/discount and Underwriter's discount) provided that the Bonds shall not be sold at less than the aggregate par value thereof.

(6) The dates, if any, on which, and the prices at which, the 2021A Bonds and the 2021B Bonds will be subject to optional redemption.

(7) The terms of any contract for credit enhancement of the Bonds; participation in the Bond Guaranty Programs is specifically authorized.

(b) Upon the sale of the Bonds, the Delegated Officers shall execute a Delegation Certificate substantially in the form attached hereto as **Exhibit G** reflecting the final terms and provisions of the Bonds and certifying that the final terms and provisions of the Bonds are consistent with, not in excess of, and no less favorable than the terms set forth in subparagraph (a) above. In addition, the Delegation Certificate shall include certification by the Delegated Officers that the amortization plan of the Bonds, as approved by execution of the Delegation Certificate, complies with the requirements of Section 33-1107, Idaho Code, either by virtue of the criteria set forth in such Section 33-1107, or by virtue of obtaining the approval of the State Superintendent of Public Instruction for such amortization plan, in which case the Delegated Officers shall find that the amortization plan is to the benefit and advantage of the District.

210. Execution of Bonds. The Bonds shall be executed on behalf of the District, either manually or by facsimile, by the Chairman or Vice Chairman of the Board and countersigned by the Clerk of the Board, and the corporate seal of the District shall be impressed or printed thereon. The certificate of the Treasurer of the District attached to the Bonds shall be signed, either manually or by facsimile, by the Treasurer of the District, with the seal of the District impressed or printed thereon. The said officials and each of them are hereby authorized and instructed to execute the Bonds accordingly, and, if executed by facsimile signatures, the use of

such facsimile signatures of said Chairman or Vice Chairman and Clerk and such facsimile of the seal of the District on the Bonds are hereby authorized, approved and adopted as the authorized and authentic execution, countersigning, and sealing of the Bonds by said officials. The Bonds then shall be delivered to the Bond Registrar for manual authentication. Only the Bonds that bear a certificate of authentication, manually executed by the Bond Registrar, shall be valid or obligatory for any purpose or entitled to the benefits of this Resolution, and such certificate of the Bond Registrar shall be conclusive evidence that the Bonds so authenticated have been duly authenticated and delivered under, and are entitled to the benefits of, this Resolution and that the Bondholder thereof is entitled to the benefits of this Resolution. The certificate of authentication of the Bond Registrar on any Bond shall be deemed to have been executed by it if (a) such Bond is signed by an authorized officer of the Bond Registrar, provided that it shall not be necessary that the same officer sign the certificate of authentication on all of the Bonds issued hereunder or that all of the Bonds hereunder be authenticated by the same Bond Registrar, and (b) the date of registration and authentication of the Bond is inserted in the place provided therefor on the certificate of authentication.

The Chairman or Vice Chairman and Clerk of the Board are authorized to execute, countersign and seal from time to time, in the manner described above, Bonds (the "Exchange Bonds") to be issued and delivered for the purpose of effecting transfers and exchanges of Bonds pursuant to ARTICLE 3 hereof. At the time of the execution, countersigning, and sealing of the Exchange Bonds by the District, the payee, principal amount, maturity and interest rate shall be in blank. Upon any transfer or exchange of Bonds pursuant to ARTICLE 3 hereof, the Bond Registrar shall cause to be inserted in appropriate Exchange Bonds the appropriate payee, principal amount, maturity and interest rate. The Bond Registrar is hereby authorized and directed to hold the Exchange Bonds and to complete, authenticate and deliver the Exchange Bonds for the purpose of effecting transfers and exchanges of Bonds; provided that any Exchange Bonds authenticated and delivered by the Bond Registrar shall bear the same series, maturity and interest rate as Bonds delivered to the Bond Registrar for exchange or transfer and shall bear the name of such payee as the Bondholder requesting an exchange or transfer shall designate; and provided further that, upon the delivery of any Exchange Bonds by the Bond Registrar a like principal amount of Bonds submitted for transfer or exchange and of like series and having like maturities and interest rates, shall be cancelled. The execution, countersigning and sealing by the District and delivery to the Bond Registrar of any Exchange Bond shall constitute full and due authorization of such Bond containing such payee, maturity and interest rate as the Bond Registrar shall cause to be inserted, and the Bond Registrar shall be authorized to authenticate and deliver such Exchange Bond in accordance with the provisions hereof.

In case any officer whose signature or a facsimile of whose signature shall appear on any Bond (including any Exchange Bond) shall cease to be such officer before the issuance or delivery of such Bond, such signature or such facsimile nevertheless shall be valid and sufficient for all purposes, the same as if such officer had remained in office until such issuance or delivery, respectively.

211. Establishment of Accounts and Funds.

(a) The following accounts and funds on the accounting records of the District are hereby created:

(1) Bond Account, separate from all other funds and accounts of the District, to be held by the District;

(2) Project Account, separate from all other funds and accounts of the District, to be held by the District to pay costs of the Project and costs of issuance of the 2021A Bonds;

(3) 2021 Costs of Issuance Fund, to be held by the Escrow Agent, to pay costs of issuance of the Bonds;

(4) Escrow Fund, to be held by the Escrow Agent and funded pursuant to Section 213 hereof;

(5) Rebate Account, with respect to the 2021A Bonds, to be held by the District for deposit of sums required by the Code and as provided in the Tax Certificate.

(b) There shall be deposited into the Bond Account (i) Dedicated Receipts collected pursuant to Section 501 hereof, and (ii) such other funds as the District shall designate as irrevocably available to pay principal and interest on the Bonds. The District shall make disbursements from the Bond Account in accordance with Sections 404 and 501 hereof. For purposes of investment of funds in the Bond Account, the District may consider earnings on Dedicated Receipts in the Bond Account which are not expected to be used to pay principal and interest on the Bonds, to be held for the purpose of paying principal and interest on other bonds issued or to be issued by the District or to be used for any lawful purpose of the District.

(c) There shall be deposited into and disbursed from the Project Fund the moneys referred to in Section 212(c) hereof.

(d) There shall be deposited into and disbursed from the Escrow Fund the moneys referred to in Section 213 and Section 214 hereof.

(e) There shall be deposited into and disbursed from the 2021 Costs of Issuance Fund the moneys referred to in Section 212 (b) and Section 213(b) hereof. To the extent a cost of isssuance relates to both series of Bonds, the District will authorize a pro-ration between the series based on the proceeds of each. On or about forty-five (45) days after issuance of the Bonds, any moneys remaining in the 2021 Costs of Issuance Fund shall be transferred to the Bond Account.

(f) There shall be deposited into and disbursed from the Rebate Account, with respect to the 2021A Bonds, the sums required under the Code.

212. Delivery of 2021A Bonds; Application of Proceeds of 2021A Bonds. Following the sale of the 2021A Bonds, the Treasurer of the District is hereby instructed to make delivery of the 2021A Bonds pursuant to the DTC Fast Automated Securities Transfer System, receive payment therefor in accordance with the terms of the Bond Purchase Agreement and to deposit or use the proceeds of sale as follows:

(a) accrued interest, if any, on the 2021A Bonds to the date of delivery of the 2021A Bonds shall be deposited into the Bond Account;

(b) a portion of the proceeds of the sale of the 2021A Bonds shall be deposited in the Costs of Issuance Fund held by the Escrow Agent to pay costs of issuance of the Bonds, pursuant to a Written Certificate of the District;

(c) the remaining proceeds of sale of the 2021A Bonds shall be deposited into the Project Account to be used to pay the cost of the Project and costs of issuance of the 2021A Bonds.

213. Delivery of 2021B Bonds; Application of Proceeds of 2021B Bonds. Following the sale of the 2021B Bonds, the Treasurer of the District is hereby instructed to make delivery of the 2021B Bonds pursuant to the DTC Fast Automated Securities Transfer System, receive payment therefor and to deposit or use the proceeds of sale as follows:

(a) accrued interest, if any, on the 2021B Bonds to the date of delivery of the 2021B Bonds shall be deposited into the Bond Account;

(b) a portion of the proceeds of the sale of the 2021B Bonds shall be deposited in the 2021 Costs of Issuance Fund to pay costs of issuance of the 2021B Bonds, pursuant to a Written Certificate of the District;

(c) the remaining proceeds of the sale of the 2021B Bonds shall be deposited in the Escrow Fund to be held in trust by the Escrow Agent in accordance with the provisions of the Escrow Agreement, or shall be used for the purchase of Defeasance Securities for deposit in the Escrow Fund, if applicable, for the sole purpose of refunding the Refunded Bonds.

214. Costs of Issuance Fund. There is hereby established with the Paying Agent a separate account designated the "Costs of Issuance Fund." At the time of the delivery of the Bonds, the District may deposit into the Costs of Issuance Fund such amount of proceeds of the Bonds as shall be shown in a Written Certificate and Request filed with the Paying Agent at the time of delivery of the Bonds. The Written Certificate and Request shall itemize those costs of issuance to be paid from the Costs of Issuance Fund. Moneys in the Costs of Issuance Fund shall be used for the payment of costs of issuance of the Bonds or, pending payment of costs, invested pursuant to Section 505 hereof. Any moneys remaining in the Costs of Issuance Fund shall be transferred by the Paying Agent to the District for deposit into the Bond Fund pursuant to Section 211 hereof.

215. Refunding Provisions.

(a) In the event the 2021B Bonds are sold and issued pursuant to the authority delegated in Section 209 hereof, the Refunded Bonds are hereby irrevocably called for redemption on August 1, 2022 (the "Redemption Date"). Such Refunded Bonds are being redeemed at a redemption price consisting of par plus accrued interest to the Redemption Date. Notices of defeasance and redemption of the Refunded Bonds shall be given by the Escrow Agent in accordance with the 2012 Bond Resolution and the Act, as provided in the Escrow Agreement.

(b) Pursuant to the Escrow Agreement, at the time of delivery of the 2021B Bonds, the District will irrevocably set aside for and pledge to the Refunded Bonds, moneys and/or Defeasance Securities in amounts which, together with known earned income from the Defeasance Securities, as applicable, will be sufficient in amount, in the opinion of an independent certified public accountant, to pay the principal and interest and any redemption premiums on the Refunded Bonds as the same become due and to redeem the Refunded Bonds on the Redemption Date. In the event Defeasance Securities fund the Escrow Fund, to verify the sufficiency of the Escrow Fund, the District shall obtain a report of a certified public accounting firm experienced in such matters to be attached to the Escrow Agreement. Based upon the foregoing, the District expects that the Refunded Bonds will be defeased upon deposit of such moneys and/or Defeasance Securities immediately following the delivery of the 2021B Bonds, such defeasance to be evidenced by a Written Certificate and Request of the District delivered at closing of the Bonds. Pursuant to Section 57-504(6), Idaho Code, the Refunded Bonds will thereupon be excluded from the District's indebtedness as limited by Section 33-1103, Idaho Code.

(c) After the Redemption Date, any moneys remaining in the Escrow Fund and not needed for refunding of the Refunded Bonds shall be transferred by the Escrow Agent to the District for deposit into the Bond Account in accordance with Idaho Code Section 33-1120.

216. Bond Levy Subsidy. The District covenants to apply for and take all reasonable actions necessary to receive payments from the State of Idaho under Idaho Code, Sections 33-906 and 33-906A, or any successor provision, if eligible ("Levy Subsidy Receipts").

217. Idaho State Bond Guaranty and Credit Enhancement.

(a) Upon issuance by the Treasurer of the State of Idaho (the "State Treasurer") to the District of a Certificate of Eligibility, payment of the principal of and interest on the Bonds when due is guaranteed by the sales tax collected by the State of Idaho pursuant to the provisions of the Sales Tax Guaranty Act. In addition, upon approval by the Endowment Fund Investment Board, payment of the principal of and interest on the Bonds when due is guaranteed by the Credit Enhancement Program.

(b) In accordance with the requirements of the Bond Guaranty Programs, the District shall transfer moneys from the Bond Fund sufficient for the scheduled debt service payment on the Bonds to the Paying Agent at least fifteen (15) days before each principal or interest payment date for the Bonds, and if the District is unable to transfer the scheduled debt service payment to the Paying Agent fifteen (15) days before the payment date, the District shall immediately notify the Paying Agent and the State Treasurer.

(c) The District will use its best effort to cause the Paying Agent to comply with the requirements imposed on the Paying Agent by the Bond Guaranty Programs, including requiring in any paying agent agreement that the Paying Agent notify the State Treasurer in writing at least ten (10) days before the scheduled debt service payment date in the event the District has not transferred sufficient funds as required in (b) above.

(d) The District shall reimburse all moneys drawn by the State Treasurer on its behalf and shall pay interest to the State of Idaho on all moneys paid by the State as provided in the Bond Guaranty Programs.

(e) The District covenants to comply with the notification, recordkeeping, financial disclosure and other requirements of the Bond Guaranty Programs.

218. Defeasance.

(a) If the District shall pay or cause to be paid, or there shall otherwise be paid, to the Bondholders the principal of or redemption price, if applicable, and interest due or to become due thereon, at the times and in the manner stipulated therein and in this Resolution, or such Bonds shall have been deemed to have been paid, then the levy of taxes provided in Section 501 hereof and other moneys, securities and funds pledged under this Resolution and all covenants, agreements and other obligations of the District to the Bondholders, shall thereupon cease, terminate and become void and be discharged and satisfied.

(b) Bonds or interest installments, the payment or redemption of which moneys shall have been set aside and shall be held in trust (through deposit by the District of funds for such payment or redemption or otherwise) at the maturity or redemption date thereof shall be deemed to have been paid within the meaning and with the effect expressed in subsection (a) of this section. All outstanding Bonds shall prior to the maturity thereof be deemed to have been paid within the meaning and with the effect expressed in subsection (a) of this section if:

(1) in case any of said Bonds are to be redeemed on any date prior to their maturity, if applicable, the District shall have given irrevocable instructions to mail to the Bondholders of such Bonds, notice of redemption of such Bonds on said date;

(2) there shall have been deposited in escrow with a bank, trust company or suitable depository (the "Defeasance Agent") either (a) moneys in an amount which shall be sufficient, or (b) Defeasance Securities (including any Defeasance Securities issued or held in book-entry form on the books of the Department of the Treasury of the United

States of America) the principal of and the interest on which when due will provide moneys which, together with the moneys, if any, deposited with the Defeasance Agent at the same time, shall be sufficient, to pay when due the principal or redemption price, as applicable, and interest due and to become due, if applicable, on said Bonds on and prior to the redemption date or maturity date thereof, as the case may be, without adversely affecting the tax-exempt status of the interest on said Bonds taxable under the Code, as applicable. In the case of a deposit under clause (b) above and the Bonds are not by their terms subject to redemption within ninety (90) days after such deposit, there will be provided to the District and Defeasance Agent a report of an independent firm of nationally recognized certified public accountants verifying the sufficiency of the monies and Defeasance Securities to pay when due the principal or redemption price, as applicable, and interest due and to become due on such Bonds on or prior to the redemption date or maturity date thereof; and

(3) there shall have been delivered an opinion of nationally recognized municipal bond counsel addressed to the District and the Defeasance Agent to the effect that the subject Bonds are no longer outstanding, and are duly paid and defeased; and

(4) in the event said Bonds are not by their terms subject to redemption within the next succeeding sixty (60) days, the District shall have given irrevocable instructions to mail, first class postage prepaid, a notice to the Bondholders that the deposit required by (2) above has been made with the Defeasance Agent and that said Bonds are deemed to have been paid in accordance with this section and stating such maturity or redemption date upon which moneys are to be available for the payment of the principal or redemption price as applicable, and interest due or to become due, if applicable, on said Bonds.

(c) Neither Defeasance Securities nor moneys deposited with the Defeasance Agent pursuant to this section nor principal or interest payments on any such Defeasance Securities shall be withdrawn or used for any purpose other than, and shall be held in trust for, the payment of the principal or redemption price, if applicable, and interest on said Bonds; provided that any cash received from such principal or interest payments on such Defeasance Securities deposited with the Defeasance Agent, if not then needed for such purpose, shall, to the extent practicable, be reinvested in Defeasance Securities maturing at times and in amounts sufficient to pay when due the principal or redemption price, as applicable, and interest to become due on said Bonds on and prior to such redemption date or maturity date thereof, as the case may be, and interest earned from such reinvestments shall be paid over to the District, free and clear of any trust, lien or pledge. For the purposes of this section, "Defeasance Securities" shall include the following:

(1) cash (insured at all times by the Federal Deposit Insurance Corporation or otherwise collateralized with obligations described in paragraph (2) below, or

(2) direct obligations of the United States of America, or other securities, the principal and interest of which are unconditionally guaranteed by the United States of America, including obligations issued or held in book entry form on the books of the

Department of the Treasury of the United States of America, provided such securities shall be authorized as Investment Securities for such purpose by the laws of the State of Idaho.

Bonds, the principal of and interest on and redemption premium, if any, which shall have been provided for in the manner set forth in subsection (b) hereof shall be deemed not to be outstanding under this Resolution or under applicable provisions of the law of the State of Idaho, including without limitation, the Act and in particular Section 33-1103 of the Act.

219. Further Authority. The Chairman, Vice Chairman, Clerk, Treasurer and Delegated Officers are, and each of them is, hereby authorized to do or perform all such acts and to execute all such certificates, documents and other instruments as may be necessary or advisable to provide for the issuance, sale and delivery of the Bonds and the fulfillment of the covenants and obligations of the District contained herein, in the Bonds, and in any Tax Certificate.

ARTICLE 3
TRANSFER AND EXCHANGE OF BONDS; BOND REGISTRAR

301. Transfer of Bonds.

(a) Any Bond may, in accordance with its terms, be transferred upon the registration books kept by the Bond Registrar pursuant to Section 303 hereof by the Person in whose name it is registered, in person or by his duly authorized attorney, upon surrender of such Bond for cancellation accompanied by delivery of a duly executed written instrument of transfer in a form approved by the Bond Registrar. No transfer shall be effective until entered on the registration books kept by the Bond Registrar. The District, the Bond Registrar and the Paying Agent may treat and consider the Person in whose name each Bond is registered in the registration books kept by the Bond Registrar as the Bondholder and absolute owner thereof for the purpose of receiving payment of, or on account of, the principal or redemption price thereof and interest due thereon and for all other purposes whatsoever.

(b) Whenever any Bond or Bonds shall be surrendered for transfer, the Bond Registrar shall authenticate and deliver a new fully registered Bond or Bonds in an authorized denomination (which may be an Exchange Bond or Bonds pursuant to Section 210 hereof) of the same series, designation, maturity and interest rate duly executed by the District for a like aggregate principal amount. The Bond Registrar shall require the payment by the Bondholder requesting such transfer of any tax or other governmental charge required to be paid with respect to such transfer. With respect to each Bond, no such transfer shall be required to be made (i) after the Record Date with respect to any interest payment date to and including such interest payment date or (ii) after the Record Date with respect to any redemption of such Bond. If Exchange Bonds are prepared in connection with transfers outside the book-entry registration system as provided in Section 401, the foregoing provisions of this Section 301 shall apply to such transfers or exchanges. Then and thereafter, Exchange Bonds shall be in the denomination

of $5,000 only, and shall bear numbers as provided in Section 205 hereof. All Bonds issued after the first numbering of Bonds in $5,000 denominations pursuant to Section 205 shall thereafter continue to bear the same number, which shall be used on all newly issued Bonds issued for purposes of all subsequent transfers and exchanges.

(c) The Bond Registrar shall not be required to register the transfer or exchange of any Bond selected for redemption in whole or in part, except the unredeemed portion of Bonds being redeemed in part. Upon surrender of any Bond redeemed in part, the District shall execute and the Bond Registrar shall authenticate and deliver to the Bondholder, at the expense of the District, a new Bond or Bonds (which may be an Exchange Bond or Bonds pursuant to Section 210 hereof) of the same series, designation, maturity and interest rate and of authorized denominations equal in aggregate principal amount to the unredeemed portion of the Bond surrendered.

302. Exchange of Bonds. Bonds may be exchanged at the principal corporate trust office of the Bond Registrar for a like aggregate principal amount of fully registered Bonds (which may be an Exchange Bond or Bonds pursuant to Section 210 hereof) of the same series, designation, maturity and interest rate of other authorized denominations. The Bond Registrar shall require the payment by the Bondholder requesting such exchange of any tax or other governmental charge required to be paid with respect to such exchange. With respect to each Bond, no such exchange shall be required to be made (i) after the Record Date with respect to any interest payment date to and including such interest payment date or (ii) after the Record Date with respect to any redemption of such Bond, if applicable.

303. Bond Registration Books. This Resolution shall constitute a system of registration within the meaning and for all purposes of the Registered Public Obligations Act of Idaho, chapter 9 of Title 57, Idaho Code. The Bond Registrar shall keep or cause to be kept at its principal corporate trust office sufficient books for the registration and transfer of the Bonds, which shall at all times be open to inspection by the District; and, upon presentation for such purpose, the Bond Registrar, under such reasonable regulations as it may prescribe, shall register or transfer or cause to be registered or transferred on said books Bonds as herein provided.

304. List of Bondholders. The Bond Registrar shall maintain a list of the names and addresses of the Bondholders of all Bonds and, upon any transfer, shall add the name and address of the new Bondholder and eliminate the name and address of the transferor Bondholder.

305. Duties of Bond Registrar. If requested by the Bond Registrar, the Chairman or Vice Chairman and Clerk of the Board are authorized to execute the Bond Registrar's standard form of agreement between the District and the Bond Registrar with respect to the compensation, obligations and duties of the Bond Registrar hereunder which may include the following:

(a) to act as bond registrar, authenticating agent, paying agent, and transfer agent as provided herein;

(b) to maintain a list of Bondholders as set forth herein and to furnish such list to the District upon request but otherwise to keep such list confidential;

(c) to give notice of redemption of Bonds as provided herein;

(d) to cancel and/or destroy Bonds which have been paid at maturity or upon earlier redemption or submitted for exchange or transfer;

(e) to furnish the District at least annually a certificate with respect to Bonds cancelled and/or destroyed;

(f) to furnish the District at least annually an audit confirmation of Bonds paid, Bonds outstanding and payments made with respect to interest on the Bonds; and

(g) to comply with all applicable provisions of the Representations Letter, as called for in Section 402 hereof.

ARTICLE 4
BOOK ENTRY SYSTEM; LIMITED OBLIGATION OF DISTRICT; REPRESENTATIONS LETTER

401. Book-Entry Systems, Limited Obligation. The Bonds shall be initially issued in the form of a separate single certificated fully registered Bond for each of the maturities approved upon the sale thereof. Upon initial issuance, the ownership of each Bond shall be registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC. Except as provided in Section 403 hereof, all of the outstanding Bonds shall be registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC.

With respect to Bonds registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC, the District, the Bond Registrar and the Paying Agent shall have no responsibility or obligation to any DTC participant ("Participant(s)") or to any Person on behalf of which a Participant holds an interest in the Bonds with respect to (i) the accuracy of the records of DTC, Cede & Co. or any Participant with respect to any ownership interest in the Bonds, (ii) the delivery to any Participant or any other Person, other than a Bondholder, as shown in the registration books kept by the Bond Registrar, of any notice with respect to the Bonds, including any notice of redemption, or (iii) the payment to any Participant or any other Person, other than a Bondholder, as shown in the registration books kept by the Bond Registrar, of any amount with respect to principal of or interest on the Bonds. The District, the Bond Registrar and the Paying Agent may treat and consider the Person in whose name each Bond is registered in the registration books kept by the Bond Registrar as the Bondholder and absolute owner of such Bond for the purpose of payment of principal and interest with respect to such Bond, for the purpose of registering transfers with respect to such Bond, and for all other purposes whatsoever. The Paying Agent shall pay all principal of and interest on the Bonds only to or upon the order of the respective Bondholders, as shown in the registration books kept by the

Bond Registrar, or their respective attorneys duly authorized in writing, as provided in Section 206 hereof, and all such payments shall be valid and effective to satisfy and discharge fully the District's obligations with respect to payment of principal of and interest on the Bonds, to the extent of the sum or sums so paid. No Person other than a Bondholder, as shown in the registration books kept by the Bond Registrar, shall receive a certificated Bond evidencing the obligation of the District to make payments of principal and interest pursuant to this Resolution. Upon delivery by DTC to the District of written notice to the effect that DTC has determined to substitute a new nominee in place of Cede & Co. and subject to the provisions herein with respect to Record Dates, the word "Cede & Co." in this Resolution shall refer to such new nominee of DTC, and, upon receipt of such a notice, the District promptly shall deliver a copy of the same to the Bond Registrar and the Paying Agent.

402. Representations Letter. In the written acceptance of each Paying Agent and Bond Registrar referred to in Section 206 hereof, such Paying Agent and Bond Registrar, respectively, shall agree to take all action necessary for all representations of the District in the Representations Letter on file with DTC with respect to the Paying Agent and Bond Registrar, respectively, to be complied with at all times. The District's Representations Letter is for the purpose of effectuating the book-entry-only system and shall not be deemed to amend, supersede or supplement the terms of this Resolution, which terms are intended to be complete without reference to the Representations Letter.

In the event of any conflict between the terms of the Representations Letter and the terms of this Resolution, the terms of this Resolution shall control. DTC may exercise the rights of a Bondholder hereunder only in accordance with the terms hereof applicable to the exercise of such rights.

403. Transfers Outside Book-Entry System. In the event that (a) the District determines that DTC is incapable of discharging or is unwilling to discharge its responsibilities described herein and in the Representations Letter, (b) DTC determines to discontinue providing its service as securities depository with respect to the Bonds at any time as provided in the Representations Letter or (c) the District determines that it is in the best interests of the Bondholders, as the beneficial owners of the Bonds, that they be able to obtain certificated Bonds and an alternative book-entry system is not available or is not selected as provided in the succeeding sentence, the District shall notify DTC and direct DTC to notify the Participants of the availability through DTC of Bond certificates, and the Bonds shall no longer be restricted to being registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC. At that time, the District may determine that the Bonds shall be registered in the name of and deposited with such other depository operating a universal book-entry system as may be acceptable to the District or such depository's agent or designee, and, if the District does not select such alternate universal book-entry system, the Bonds shall no longer be restricted to being registered in the registration books kept by the Bond Registrar in the name of Cede & Co., as nominee of DTC, but may be registered in whatever name or names Bondholders transferring or exchanging Bonds shall designate, in accordance with the provisions of ARTICLE 3 hereof.

404. Payments to Cede & Co. Notwithstanding any other provision of this Resolution to the contrary, so long as any Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to principal of and interest on such Bond and all notices with respect to such Bond shall be made and given, respectively, in the manner provided in the Representations Letter.

ARTICLE 5
COVENANTS AND UNDERTAKING

501. Levy of Taxes; Pledge of Dedicated Receipts.

(a) The District covenants and agrees that to pay principal of and interest on the Bonds falling due to and including the final maturity thereof, the District shall levy taxes and cause taxes to be levied by the County Commissioners of Valley and Adams Counties, State of Idaho, annually at the time when and in the manner in which other general taxes of the District are levied, upon all the taxable property within the limits of the District, in addition to all other authorized taxes and assessments, in the amount specified by Idaho Code Section 33-802(1), computed in accordance with Idaho Code Section 33-802A (the "Tax Receipts"). The Tax Receipts shall be levied, assessed, certified, extended and/or collected by the proper officers at the times other taxes are levied, assessed, certified, extended and collected in, for and by the District and by the officers thereof, all as fixed by law, until the principal and interest of the Bonds and interest thereon shall be fully paid. Any collection fees or charges made in connection with the payment of the Bonds and interest thereon are to be paid by the District.

(b) Upon receipt of the Tax Receipts, the District shall deposit the Tax Receipts in the Bond Fund. Upon receipt of the Levy Subsidy Receipts, the District shall also deposit the Levy Subsidy Receipts in the Bond Fund (the "Tax Receipts" together with the "Levy Subsidy Receipts" are hereinafter referred to as the "Dedicated Receipts"). When collected and deposited into the Bond Fund, the Dedicated Receipts shall be used for no other purpose than for the payment of the principal of and the interest on the Bonds as the same become due, so long as any of the Bonds remain outstanding and unpaid, but nothing herein contained shall be construed to prevent the District from paying the interest on or the principal of the Bonds from any other funds in its hands and available for that purpose or to prevent the District from levying any further or additional taxes which may be necessary to pay fully the interest on or the principal of the Bonds. Principal of or interest on the Bonds falling due at any time when the Dedicated Receipts may not be available shall be paid from other funds of the District and shall be reimbursed from the Dedicated Receipts when said Dedicated Receipts shall have been collected.

(c) The District hereby pledges the full faith and credit and taxing power with respect to all taxable property in the District, the Dedicated Receipts, and all funds on deposit in the Bond Fund for the prompt payment of the principal of and the interest on the Bonds as the same become due, with the intention that pursuant to Idaho Code Section 57-234 the District hereby creates a statutory lien within the meaning of 11 U.S.C. § 101(53) upon the Dedicated Receipts for the benefit of the Bondholders.

502. Dedicated Receipts to Constitute Special Revenues. The Dedicated Receipts shall constitute "special revenues" as defined under 11 U.S.C. § 902(2). As set forth in Section 501 hereof and as provided in Idaho Code Sections 33-802(1) and 33-906, the Dedicated Receipts can be used for no other purpose than payment of principal and interest on the Bonds and therefore do not constitute receipts levied to finance the general purposes of the District within the meaning of 11 U.S.C. § 902(2)(E). The District covenants to credit all Dedicated Receipts to the Bond Fund separate and apart from the funds for the payment of principal or interest on any other series of bonds.

503. Bonds in Registered Form. The District recognizes that Section 149(a) of the Code requires the Bonds to be issued and to remain in fully registered form in order that interest thereon is excluded from gross income for purposes of federal income taxation under laws in force at the time the Bonds are delivered. In connection therewith, the District agrees that it will not take any action to permit the Bonds to be issued in or converted into bearer or coupon form.

504. Arbitrage Covenant; Covenant to Maintain Tax Exemption.

(a) The Chairman, Vice Chairman and Business Manager of the District each are hereby authorized and directed to execute from time to time such Tax Certificates as shall be necessary to establish that the 2021A Bonds are not "arbitrage bonds" within the meaning of Section 148 of the Code and the Regulations promulgated or proposed thereunder, as the same presently exist or may from time to time hereafter be amended, supplemented or revised, and to establish that interest on the 2021A Bonds is not and will not become includable in gross income under the Code and applicable Regulations. The District covenants and certifies to and for the benefit of the Bondholders that no use will be made of the proceeds of the issue and sale of the 2021A Bonds, or any funds or accounts of the District which may be deemed to be proceeds of the 2021A Bonds, pursuant to Section 148 of the Code and applicable Regulations (proposed or promulgated,) which use, if it had been reasonably expected on the date of issuance of the 2021A Bonds, would have caused the 2021A Bonds to be classified as "arbitrage bonds" within the meaning of Section 148 of the Code. Pursuant to this covenant, the District obligates itself to comply throughout the term of the 2021A Bonds with the requirements of Section 148 of the Code and the Regulations proposed or promulgated thereunder.

(b) The District further covenants and agrees to and for the benefit of the Bondholders that the District (i) will not take any action that would cause interest on the 2021A Bonds to be or to become ineligible for the exclusion from gross income of the Bondholders as provided in Section 103 of the Code, (ii) will not omit to take or cause to be taken, in timely manner, any action which would cause interest on the 2021A Bonds to be or to become ineligible for the exclusion from gross income of the Bondholders as provided in Section 103 of the Code, and (iii) without limiting the generality of the foregoing, (a) will not take any action which would cause the 2021A Bonds, or any 2021A Bond, to be a "private activity bond" within the meaning of Section 141 of the Code or to fail to meet any applicable requirement of Section 149 of the Code and (b) will not omit to take or cause to be taken, in a timely manner, an action which would cause the 2021A Bonds, or any 2021A Bond, to be a "private activity bond" or to

fail to meet any applicable requirement of Section 149 of the Code. The Chairman, Vice Chairman, or Business Manager of the District each are hereby authorized and directed to execute from time to time such Tax Certificates as shall be necessary to establish that the 2021A Bonds are not and will not become "private activity bonds," that all applicable requirements of Section 149 of the Code are and will be met, and that the covenant of the District contained in this Section 504(b) will be complied with.

(c) The District covenants and certifies to and for the benefit of the Bondholders of the 2021A Bonds that: (i) the District will at all times comply with the provisions of any Tax Certificates; (ii) the District will at all times comply with the rebate requirements contained in Section 148(f) of the Code, to the extent applicable; and (iii) no bonds or other evidences of indebtedness of the District have been or will be issued, sold or delivered within a period beginning 15 days prior to the sale of the 2021A Bonds and ending 15 days following the date of delivery of and payment for the 2021A Bonds.

(d) The Tax Certificate, in form acceptable to Bond Counsel, with such insertions and changes therein as shall be approved by the Chairman or Vice Chairman of the Board and the Business Manager of the District or their duly authorized deputies, is hereby authorized and approved. Such approval shall be conclusively established by their execution of the Tax Certificate in its final form.

The District hereby covenants to adopt, make, execute and enter into (and to take such actions, if any, as may be necessary to enable it to do so) any resolution or Tax Certificate necessary to comply with any changes in law or Regulations in order to preserve the exclusion of interest on the 2021A Bonds from gross income of the Bondholders thereof for purposes of the federal income tax to the extent that it may lawfully do so. The District further covenants to (a) impose such limitations on the investment or use of moneys or investment related to the 2021A Bonds, (b) make such payments to the United States Treasury, (c) maintain such records, (d) perform such calculations and (e) perform such other acts as may be necessary to preserve the exclusion of interest on the 2021A Bonds from gross income of the Bondholders thereof for purposes of the federal income tax and which it lawfully may do.

Pursuant to these covenants, the District obligates itself to comply with the requirements of Section 103 of the Code and the Regulations proposed or promulgated thereunder throughout the term of the issue of the 2021A Bonds.

505. Investment of Funds. Moneys held in any fund or account, including the Bond Account and subaccounts thereunder, shall be invested and reinvested by the District or, if held in accounts by the Escrow Agent or Paying Agent, by the Escrow Agent or Paying Agent at the written direction of the District, as applicable, to the fullest extent practicable in Investment Securities which mature not later than such times as shall be necessary to provide moneys when needed for payments to be made from such fund or account. Except as otherwise provided in this Resolution, all investment earnings shall be deposited into the fund or account that holds the investment generating such investment earnings.

506. No Waiver of Limitation Provisions. The Board and the District, hereby covenant and agree with the Bondholders of the Bonds from time to time that neither the District nor the Board will ever waive, or agree to waive, as to the March 9, 2021 Bond Election, the time limitation provisions of subsection B of Section 34-2001A of the Idaho Code.

ARTICLE 6
FORM OF BONDS

601. Form of Bonds. The form of the fully registered Bond for each series of the Bonds shall be in substantially the form set forth on **Exhibit A** and **Exhibit B** attached to this Resolution, with such insertions or variations as to any redemption or amortization provisions and such other insertions or omissions, endorsements and variations as may be required.

ARTICLE 7
MISCELLANEOUS

701. Ratification. All proceedings, resolutions, and actions of the Board, the District, and their officers, agents and employees taken in connection with the authorization, sale and issuance of the Bonds are hereby in all respects ratified, confirmed and approved, including without limitation the calling, giving notice and holding of the Bond Election, and the canvass and declaration of the returns thereof as set out in the preamble hereto.

702. Severability. It is hereby declared that all parts of this Resolution are severable, and if any section, paragraph, clause or provision of this Resolution shall, for any reason, be held to be invalid or unenforceable, the invalidity or unenforceability of any such section, paragraph, clause or provision shall not affect the remaining sections, paragraphs, clauses or provisions of this Resolution.

703. Conflict. All resolutions, orders and regulations or parts thereof heretofore adopted or passed which are in conflict with any of the provisions of this Resolution are, to the extent of such conflict, hereby repealed.

704. Captions. The table of contents and captions or headings herein are for convenience of reference only and in no way define, limit or describe the scope or intent of any provisions or sections of this Resolution.

[The following page is the execution page.]

PASSED AND APPROVED this 10th day of May, 2021.

JOINT SCHOOL DISTRICT NO. 421,
VALLEY AND ADAMS COUNTIES,
STATE OF IDAHO

_____
Chairman, Board of Trustees

ATTEST:

_____
Clerk, Board of Trustees

[SEAL]

SCHEDULE 1

REFUNDED BONDS

2012 Bonds

Maturity Dates –August 1	Principal Maturing	Interest Rate (Per Annum)	CUSIP 919278
2022	$ 1,960,000	5.000%	CL3
2023	2,070,000	5.000	CM1
2024	2,155,000	3.000	CN9
2025	2,225,000	3.000	CP4
2026	2,285,000	3.000	CQ2

EXHIBIT A

FORM OF 2021A BONDS

UNITED STATES OF AMERICA

Registered Registered

Number _____ $_____

JOINT SCHOOL DISTRICT NO. 421,
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

GENERAL OBLIGATION BOND, SERIES 2021A

INTEREST RATE:	MATURITY DATE:	DATED DATE:	CUSIP:
_____%	_____	__/__/21	___

Registered Owner: CEDE & CO.

Principal Amount: _____ DOLLARS

KNOW ALL MEN BY THESE PRESENTS that Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"), acknowledges itself indebted and for value received hereby promises to pay to the registered owner identified above, or registered assigns, on the maturity date identified above, upon presentation and surrender hereof, the principal amount identified above (the "Principal Amount"), and to pay the registered owner hereof interest on the balance of said Principal Amount from time to time remaining unpaid from the interest payment date next preceding the date of registration and authentication of this Bond, unless this Bond is registered and authenticated as of an interest payment date, in which event, this Bond shall bear interest from such interest payment date, or unless this Bond is registered and authenticated prior to the first interest payment date, in which event, this Bond shall bear interest from the dated date identified above (the "Dated Date"), or unless, as shown by the records of the hereinafter referred to Bond Registrar, interest on the hereinafter referred to Bonds shall be in default, in which event, this Bond shall bear interest from the date to which interest has been paid in full at the interest rate per annum (calculated on the basis of a year of 360 days and twelve 30-day months) identified above (the "Interest Rate"), payable on September 15, 2021, and thereafter in each year on the 15th day of March and September until payment in full of said Principal Amount, except as the provisions set forth in the hereinafter mentioned Bond

Resolution with respect to redemption prior to maturity may become applicable hereto. To the extent permitted by law, this Bond shall bear interest on overdue principal at the Interest Rate.

Principal of and premium, if any, on this Bond shall be payable at U.S. Bank National Association, Salt Lake City, Utah, the Paying Agent of the District, in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts; and payment of the semiannual interest hereon shall be made to the registered owner hereof and shall be paid by check or draft mailed to the person who is the registered owner of record on the fifteenth day preceding each interest payment date, and if not a business day of the Paying Agent, the next preceding day that is a business day for the Paying Agent, at the address of such registered owner as it appears on the registration books kept by the hereinafter defined Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar, as provided in the hereinafter defined Bond Resolution.

This Bond and the issue of Bonds of which it is a part are issued in conformity with and after full compliance with the Constitution of the State of Idaho and pursuant to the provisions of chapter 11 of Title 33 and chapters 2 and 9 of Title 57, Idaho Code, and all acts of the Legislature of the State of Idaho amendatory thereof and supplementary thereto (collectively, the "Act"), and all other laws applicable thereto. It is hereby expressly certified and recited that all acts and conditions requisite and precedent to the validity of this issue have been properly done and performed in regular and due time, form and manner, as required by law; that the total outstanding indebtedness of the District, including the whole of this issue, does not exceed any constitutional or statutory debt limit; that the full faith and credit of Joint School District No. 421, Valley and Adams Counties, State of Idaho, together with Dedicated Receipts as defined in the Bonds Resolution, are hereby pledged for the due and punctual payment of the principal hereof and interest hereon; and that provision has been made in the statutory manner for the levy and collection of taxes sufficient to pay the interest on this Bond as the same becomes due and for the payment of the principal hereof at the date of the maturity of this Bond. Dedicated Receipts constitute taxes specifically levied to finance one or more projects or systems as defined in 11 U.S.C. § 902(2)(E).

This Bond shall not be valid until the Certificate of Authentication hereon shall have been manually signed by the Bond Registrar.

This Bond is one of the General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty), of the District (the "Bonds") limited to the aggregate principal amount of $_____, dated as of the Dated Date and issued in conformity with and after full compliance with the Act, and under and pursuant to a Resolution of the District adopted on May 10, 2021 (the "Bond Resolution"), after having been authorized at an election held on March 9, 2021 in Joint School District No. 421, Valley and Adams Counties, State of Idaho, by vote of at least two-thirds of the qualified electors thereof, for the purpose of providing for the financing the costs of (i) renovating and improving Donnelly Elementary School, including constructing a new larger multi-purpose community facility, additional classrooms, restrooms, energy efficiency upgrades, and other improvements necessary to operate said building and facilities;

(ii) renovating and improving Payette Lakes Middle School, including constructing additional classrooms, energy efficiency upgrades, and other improvements necessary to operate said building and facilities, and (iii) constructing traffic flow solutions for Payette Lakes Middle School and Barbara Morgan Elementary School.

U.S. Bank National Association is the initial bond registrar and paying agent of the District with respect to the Bonds. Said bond registrar and paying agent, together with any successor bond registrar or paying agent, respectively, is referred to herein as the "Bond Registrar" and the "Paying Agent."

The Bonds are initially issued in the form of a separate single certificated fully registered Bond for each maturity, and registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC").

Unless this Bond is presented by an authorized representative of DTC to the District or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

[This Bond is transferable, as provided in the Bond Resolution, only upon the books of the District kept for that purpose at the principal corporate trust office of the Bond Registrar, by the registered owner hereof in person or by his attorney duly authorized in writing, upon surrender hereof together with a written instrument of transfer satisfactory to the Bond Registrar, duly executed by the registered owner or such duly authorized attorney, and, thereupon, the District shall issue in the name of the transferee a new registered Bond or Bonds of authorized denominations of the same aggregate principal amount, series, designation, maturity and interest rate as the surrendered Bond, all as provided in the Bond Resolution, upon the payment of the charges therein prescribed. No transfer of this Bond shall be effective until entered on the registration books kept by the Bond Registrar. The District, the Bond Registrar and the Paying Agent may treat and consider the person in whose name this Bond is registered on the registration books kept by the Bond Registrar as the holder and absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever, and neither the District, the Bond Registrar, nor the Paying Agent shall be affected by any notice to the contrary.]

[The Bonds are issuable solely in the form of registered Bonds without coupons in the denomination of $5,000, or any integral multiple of $5,000.]

[The Bonds maturing on or before _____, 20__, are not subject to call and redemption prior to maturity.]

[The Bonds maturing on _____, 20__ through _____, 20__, are subject to redemption at the election of the District on _____, 20__, and on any date thereafter prior to maturity, in whole or in part, in accordance with the optional arrangements then in effect with DTC, at the price of 100% of the principal amount of the Bonds to be redeemed plus accrued interest, if any, to the date of redemption.]

[Notice of redemption shall be given by the Bond Registrar by telecopy, facsimile, e-mail or other electronic means, or by first class mail, postage prepaid, not less than thirty (30) nor more than sixty (60) days prior to the redemption date, to the registered owner of each Bond which is subject to redemption, at the address of such registered owner as it appears on the registration books kept by the Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar. Notice also shall be given to the fiscal agent of the District, if any, and to the Paying Agent, if other than the Bond Registrar, all as provided in the Bond Resolution.]

[If notice of redemption, which notice may be conditional, shall have been given as aforesaid, the Bonds or portions thereof specified in said notice shall become due and payable at the applicable redemption price on the redemption date therein designated, and if, on the redemption date, moneys for the payment of the redemption price of all the Bonds to be redeemed, together with interest to the redemption date, shall be available for such payment on said date, then from and after the redemption date, interest on such Bonds shall cease to accrue and become payable.]

[In addition to the foregoing notice, further notice shall be given by the Bond Registrar as provided in the Bond Resolution, but no defect in such further notice nor any failure to give all or any portion of such further notices shall in any manner affect the validity of a call for redemption if notice thereof is given as above described.]

[Less than all of a Bond in a denomination in excess of $5,000 may be so redeemed, and in such case, upon the surrender of such Bond, there shall be issued to the registered owner thereof, without charge therefor, for the unredeemed balance of the principal amount of such Bond, at the option of such owner, registered Bonds of any of the authorized denominations, all as more fully set forth in the Bond Resolution. In selecting portions of any registered Bond which is of a denomination of more than $5,000 for redemption, the Bond Registrar will treat each such Bond as representing that number of Bonds of $5,000 denomination which is obtained by dividing the principal amount of such Bond by $5,000.]

Payment of the principal of and interest on the Bonds when due is guaranteed by the sales tax collected by the State of Idaho under the provisions of the Idaho School Bond Guaranty Act, Title 33, chapter 53, Idaho Code, and the school district bond credit enhancement program under Title 57, chapter 7, Idaho Code (collectively, the "Bond Guaranty Programs"). The State of Idaho pledges to and agrees with the holders of the Bonds that the State will not alter, impair, or limit the rights vested by the Bond Guaranty Programs with respect to the Bonds until the Bonds, together with interest, are fully paid and discharged.

Except as otherwise provided herein and unless the context clearly indicates otherwise, words and phrases used herein shall have the same meanings as such words and phrases in the Bond Resolution.

IN WITNESS WHEREOF, Joint School District No. 421, Valley and Adams Counties, State of Idaho, by its duly constituted, legally qualified and acting Board of Trustees, has caused this Bond to be signed, either manually or by facsimile, by the Chairman or Vice Chairman of the Board and countersigned by the Clerk thereof and has caused its seal to be impressed or printed hereon, as of the Dated Date identified above.

[Manual or Facsimile Signature]
Chairman, Board of Trustees

Countersigned:

[Manual or Facsimile Signature]
Clerk, Board of Trustees

[SEAL]

* * * * *

BOND REGISTRAR'S CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds described in the within mentioned Bond Resolution and is one of the General Obligation Bonds, Series 2021A, of Joint School District No. 421, Valley and Adams Counties, State of Idaho.

U.S. BANK NATIONAL ASSOCIATION,
Corporate Trust Department, as Bond Registrar

By [Manual or Facsimile Signature]
Authorized Officer

Date of registration
and authentication: _____.

_____ as
Bond Registrar and Paying Agent

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints _____ _____, to transfer the within Bond on the records kept for the registration therefor with full power of substitution in the premises.

_____
Registered Owner

NOTE: The signature on this Assignment must correspond with the name of the Registered Owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

SIGNATURE GUARANTEED:

_____

NOTICE: Signature(s) must be guaranteed by an "eligible guarantor institution" that is a member of or a participant in a "signature guarantee program" (e.g., the Securities Transfer Agents Medallion Program, the Stock Exchange Medallion Program or the New York Stock Exchange, Inc. Medallion Signature Program).

CERTIFICATE OF TREASURER OF BOARD OF TRUSTEES

STATE OF IDAHO)
) ss.
Valley County)

I, the undersigned, the duly constituted, legally qualified and acting Treasurer of Joint School District No. 421, Valley and Adams Counties, State of Idaho, hereby certify that the within Bond has been registered and recorded in my office pursuant to the provisions of chapter 9, Title 57, Idaho Code, and all acts amendatory thereof and supplementary thereto.

WITNESS my hand and the seal of said District this ____ day of _____, 2021.

_____[Manual or Facsimile Signature]_____
Treasurer, Board of Trustees

[SEAL]

** Included when Bonds registered with DTC.**
[Bracketed text deleted when Bonds DTC registered.]

EXHIBIT B

FORM OF 2021B BONDS

UNITED STATES OF AMERICA

Registered Registered

Number _____ $_____

JOINT SCHOOL DISTRICT NO. 421,
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

TAXABLE GENERAL OBLIGATION REFUNDING BOND, SERIES 2021B

INTEREST RATE:	MATURITY DATE:	DATED DATE:	CUSIP:
_____%	_____	__/__/21	___

Registered Owner: CEDE & CO.

Principal Amount: _____ DOLLARS

KNOW ALL MEN BY THESE PRESENTS that Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"), acknowledges itself indebted and for value received hereby promises to pay to the registered owner identified above, or registered assigns, on the maturity date identified above, upon presentation and surrender hereof, the principal amount identified above (the "Principal Amount"), and to pay the registered owner hereof interest on the balance of said Principal Amount from time to time remaining unpaid from the interest payment date next preceding the date of registration and authentication of this Bond, unless this Bond is registered and authenticated as of an interest payment date, in which event, this Bond shall bear interest from such interest payment date, or unless this Bond is registered and authenticated prior to the first interest payment date, in which event, this Bond shall bear interest from the dated date identified above (the "Dated Date"), or unless, as shown by the records of the hereinafter referred to Bond Registrar, interest on the hereinafter referred to Bonds shall be in default, in which event, this Bond shall bear interest from the date to which interest has been paid in full at the interest rate per annum (calculated on the basis of a year of 360 days

and twelve 30-day months) identified above (the "Interest Rate"), payable on September 15, 2021, and thereafter in each year on the 15th day of March and September until payment in full of said Principal Amount, except as the provisions set forth in the hereinafter mentioned Bond Resolution with respect to redemption prior to maturity may become applicable hereto. To the extent permitted by law, this Bond shall bear interest on overdue principal at the Interest Rate.

Principal of and premium, if any, on this Bond shall be payable at U.S. Bank National Association, Salt Lake City, Utah, the Paying Agent of the District, in any coin or currency of the United States of America which at the time of payment is legal tender for the payment of public and private debts; and payment of the semiannual interest hereon shall be made to the registered owner hereof and shall be paid by check or draft mailed to the person who is the registered owner of record on the fifteenth day preceding each interest payment date, and if not a business day of the Paying Agent, the next preceding day that is a business day for the Paying Agent, at the address of such registered owner as it appears on the registration books kept by the hereinafter defined Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar, as provided in the hereinafter defined Bond Resolution.

This Bond and the issue of Bonds of which it is a part are issued in conformity with and after full compliance with the Constitution of the State of Idaho and pursuant to the provisions of chapter 11 of Title 33 and chapters 2 and 9 of Title 57, Idaho Code, and all acts of the Legislature of the State of Idaho amendatory thereof and supplementary thereto (collectively, the "Act"), and all other laws applicable thereto. It is hereby expressly certified and recited that all acts and conditions requisite and precedent to the validity of this issue have been properly done and performed in regular and due time, form and manner, as required by law; that the total outstanding indebtedness of the District, including the whole of this issue, does not exceed any constitutional or statutory debt limit; that the full faith and credit of Joint School District No. 421, Valley and Adams Counties, State of Idaho, together with Dedicated Receipts as defined in the Bond Resolution, are hereby pledged for the due and punctual payment of the principal hereof and interest hereon; and that provision has been made in the statutory manner for the levy and collection of taxes sufficient to pay the interest on this Bond as the same becomes due and for the payment of the principal hereof at the date of the maturity of this Bond. Dedicated Receipts constitute taxes specifically levied to finance one or more projects or systems as defined in 11 U.S.C. § 902(2)(E).

This Bond shall not be valid until the Certificate of Authentication hereon shall have been manually signed by the Bond Registrar.

This Bond is one of the Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty), of the District (the "Bonds") limited to the aggregate principal amount of $_____, dated as of the Dated Date and issued in conformity with and after full compliance with the Act, and under and pursuant to a Resolution of the District adopted on May 10, 2021 (the "Bond Resolution"), after having been authorized at an election held on March 9, 2021 in Joint School District No. 421, Valley and Adams Counties,

State of Idaho, by vote of at least two-thirds of the qualified electors thereof, for the purpose of refinancing $10,695,000 of the principal amount of the District's General Obligation Bonds, Series 2012.

U.S. Bank National Association is the initial bond registrar and paying agent of the District with respect to the Bonds. Said bond registrar and paying agent, together with any successor bond registrar or paying agent, respectively, is referred to herein as the "Bond Registrar" and the "Paying Agent."

The Bonds are initially issued in the form of a separate single certificated fully registered Bond for each maturity, and registered in the name of Cede & Co., as nominee of The Depository Trust Company, New York, New York ("DTC").

Unless this Bond is presented by an authorized representative of DTC to the District or its agent for registration of transfer, exchange, or payment, and any certificate issued is registered in the name of Cede & Co. or in such other name as is requested by an authorized representative of DTC (and any payment is made to Cede & Co. or to such other entity as is requested by an authorized representative of DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL inasmuch as the registered owner hereof, Cede & Co., has an interest herein.

[This Bond is transferable, as provided in the Bond Resolution, only upon the books of the District kept for that purpose at the principal corporate trust office of the Bond Registrar, by the registered owner hereof in person or by his attorney duly authorized in writing, upon surrender hereof together with a written instrument of transfer satisfactory to the Bond Registrar, duly executed by the registered owner or such duly authorized attorney, and, thereupon, the District shall issue in the name of the transferee a new registered Bond or Bonds of authorized denominations of the same aggregate principal amount, series, designation, maturity and interest rate as the surrendered Bond, all as provided in the Bond Resolution, upon the payment of the charges therein prescribed. No transfer of this Bond shall be effective until entered on the registration books kept by the Bond Registrar. The District, the Bond Registrar and the Paying Agent may treat and consider the person in whose name this Bond is registered on the registration books kept by the Bond Registrar as the holder and absolute owner hereof for the purpose of receiving payment of, or on account of, the principal or redemption price hereof and interest due hereon and for all other purposes whatsoever, and neither the District, the Bond Registrar, nor the Paying Agent shall be affected by any notice to the contrary.]

[The Bonds are issuable solely in the form of registered Bonds without coupons in the denomination of $5,000, or any integral multiple of $5,000.]

The Bonds are not subject to call and redemption prior to maturity.

[Notice of redemption shall be given by the Bond Registrar by telecopy, facsimile, e-mail or other electronic means, or by first class mail, postage prepaid, not less than thirty (30) nor more than sixty (60) days prior to the redemption date, to the registered owner of each Bond which is subject to redemption, at the address of such registered owner as it appears on the

registration books kept by the Bond Registrar or at such other address as is furnished in writing by such registered owner to the Bond Registrar. Notice also shall be given to the fiscal agent of the District, if any, and to the Paying Agent, if other than the Bond Registrar, all as provided in the Bond Resolution.]

[If notice of redemption, which notice may be conditional, shall have been given as aforesaid, the Bonds or portions thereof specified in said notice shall become due and payable at the applicable redemption price on the redemption date therein designated, and if, on the redemption date, moneys for the payment of the redemption price of all the Bonds to be redeemed, together with interest to the redemption date, shall be available for such payment on said date, then from and after the redemption date, interest on such Bonds shall cease to accrue and become payable.]

[In addition to the foregoing notice, further notice shall be given by the Bond Registrar as provided in the Bond Resolution, but no defect in such further notice nor any failure to give all or any portion of such further notices shall in any manner affect the validity of a call for redemption if notice thereof is given as above described.]

[Less than all of a Bond in a denomination in excess of $5,000 may be so redeemed, and in such case, upon the surrender of such Bond, there shall be issued to the registered owner thereof, without charge therefor, for the unredeemed balance of the principal amount of such Bond, at the option of such owner, registered Bonds of any of the authorized denominations, all as more fully set forth in the Bond Resolution. In selecting portions of any registered Bond which is of a denomination of more than $5,000 for redemption, the Bond Registrar will treat each such Bond as representing that number of Bonds of $5,000 denomination which is obtained by dividing the principal amount of such Bond by $5,000.]

Payment of the principal of and interest on the Bonds when due is guaranteed by the sales tax collected by the State of Idaho under the provisions of the Idaho School Bond Guaranty Act, Title 33, chapter 53, Idaho Code, and the school district bond credit enhancement program under Title 57, chapter 7, Idaho Code (collectively, the "Bond Guaranty Programs"). The State of Idaho pledges to and agrees with the holders of the Bonds that the State will not alter, impair, or limit the rights vested by the Bond Guaranty Programs with respect to the Bonds until the Bonds, together with interest, are fully paid and discharged.

Except as otherwise provided herein and unless the context clearly indicates otherwise, words and phrases used herein shall have the same meanings as such words and phrases in the Bond Resolution.

IN WITNESS WHEREOF, Joint School District No. 421, Valley and Adams Counties, State of Idaho, by its duly constituted, legally qualified and acting Board of Trustees, has caused this Bond to be signed, either manually or by facsimile, by the Chairman or Vice Chairman of the Board and countersigned by the Clerk thereof and has caused its seal to be impressed or printed hereon, as of the Dated Date identified above.

[Manual or Facsimile Signature]
Chairman, Board of Trustees

Countersigned:

[Manual or Facsimile Signature]
Clerk, Board of Trustees

[SEAL]

* * * * *

BOND REGISTRAR'S CERTIFICATE OF AUTHENTICATION

This Bond is one of the Bonds described in the within mentioned Bond Resolution and is one of the Taxable General Obligation Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty), of Joint School District No. 421, Valley and Adams Counties, State of Idaho.

U.S. BANK NATIONAL ASSOCIATION,
Corporate Trust Department, as Bond Registrar

By [Manual or Facsimile Signature]
Authorized Officer

Date of registration
and authentication: _____.

_____ as
Bond Registrar and Paying Agent

ASSIGNMENT

FOR VALUE RECEIVED, the undersigned hereby sells, assigns and transfers unto _____ the within Bond and all rights thereunder, and hereby irrevocably constitutes and appoints _____ _____, to transfer the within Bond on the records kept for the registration therefor with full power of substitution in the premises.

_____

Registered Owner

NOTE: The signature on this Assignment must correspond with the name of the Registered Owner as it appears upon the face of the within Bond in every particular, without alteration or enlargement or any change whatever.

SIGNATURE GUARANTEED:

_____

NOTICE: Signature(s) must be guaranteed by an "eligible guarantor institution" that is a member of or a participant in a "signature guarantee program" (e.g., the Securities Transfer Agents Medallion Program, the Stock Exchange Medallion Program or the New York Stock Exchange, Inc. Medallion Signature Program).

CERTIFICATE OF TREASURER OF BOARD OF TRUSTEES

STATE OF IDAHO)
) ss.
Valley County)

I, the undersigned, the duly constituted, legally qualified and acting Treasurer of Joint School District No. 421, Valley and Adams Counties, State of Idaho, hereby certify that the within Bond has been registered and recorded in my office pursuant to the provisions of chapter 9, Title 57, Idaho Code, and all acts amendatory thereof and supplementary thereto.

WITNESS my hand and the seal of said District this ____ day of _____, 2021.

_____[Manual or Facsimile Signature]_____
Treasurer, Board of Trustees

[SEAL]

** Included when Bonds registered with DTC.**
[Bracketed text deleted when Bonds DTC registered.]

EXHIBIT C

FORM OF NOTICE OF SALE

NOTICE OF NEGOTIATED PRIVATE BOND SALE

Public notice is hereby given by Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"), of negotiation for and private sale to Piper Sandler & Co. (the "Underwriter") of its General Obligation Refunding Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) and its Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty) (the "Bonds") pursuant to a Bond Purchase Agreement between the District and the Underwriter ("Purchase Agreement") to be executed on the date of sale of the Bonds, and setting forth the final terms and provisions of the Bonds. The Bonds were authorized to be issued by the District's Board of Trustees pursuant to a Resolution adopted May 10, 2021 (the "Bond Resolution"). The sale of the Bonds, upon satisfying certain requirements contained in the Bond Resolution pursuant to Idaho Code Section 57-235, is expected to occur on or around May 26, 2021. Additional information concerning the terms and provisions of the Bonds, the contents of the District's Preliminary Official Statement with respect to issuance of the Bonds, the security for payment of the Bonds, and other pertinent information relating to the Bonds is available for public inspection at the offices of the District: 120 Idaho Street, McCall, Idaho.

By order of the Board of Trustees of the District.

Dated: _____, 2021.

JOINT SCHOOL DISTRICT NO. 421,
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

By: /s/ Chair, Board of Trustees

EXHIBIT D

FORM OF BOND PURCHASE AGREEMENT

JOINT SCHOOL DISTRICT NO. 421
VALLEY AND ADAMS COUNTIES,
STATE OF IDAHO

BOND PURCHASE AGREEMENT

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BOND PURCHASE AGREEMENT

1. Parties and Relevant Dates

Issuer: Joint School District No. 421, Valley and Adams Counties, State of Idaho

Underwriter: Piper Sandler & Co.

Acceptance Deadline: **May 26, 2021, 10:00 p.m. (Mountain Time).**

Closing Date: **June 9, 2021**

2. Defined Terms

All capitalized terms used in this Agreement and not otherwise defined are used as defined in the Authorizing Law or the Official Statement:

Acceptance Deadline: The date set forth in Section 1, being the date and time by which the Issuer must accept this Agreement.

Accountants: Quest CPAs, PLLC, Payette, Idaho, the public accountants of the Issuer and/or any entity whose audited financial statements are included in the Preliminary Official Statement and the Official Statement.

Act: Chapter 11, Title 33, and Chapters 2, 5 and 9, Title 57, Idaho Code, as amended.

Agreement: This Bond Purchase Agreement dated the Effective Date and Time, including **Schedule I** attached hereto.

Authorizing Law: The Resolution approved by the Issuer's legislative body on May 10, 2021, authorizing the issuance of the Securities, as amended and supplemented to the Closing Date.

Bond Counsel: Hawley Troxell Ennis and Hawley LLP.

Bond Insurer: The issuer of the Policy, if any, identified in the Agreement.

Closing Date: The date set forth in Section 1 of this Agreement, being the date of the issuance and delivery of the Securities.

Continuing Disclosure Undertaking: The continuing disclosure undertaking or agreement, if any, entered into by the Issuer with respect to the Securities in accordance with Rule 15c2-12 (which may be a separate document or may be included in the Authorizing Law or another Issuer Document).

Creditors' Rights Laws: Limitations on enforceability as may result from bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights

generally from time to time in effect and from the application of general principles of equity and from public policy limitations on the exercise of any rights to indemnification and contribution.

DTC: The Depository Trust Company.

Effective Date and Time: The actual date and time that this Agreement is signed, becoming effective, as set forth in Section 1 of this Agreement.

End of the Underwriting Period: The later of (i) the Closing Date or (ii) when the Underwriter no longer retains an unsold balance of the Securities.

Exchange Act: The Securities Exchange Act of 1934, as amended.

Excluded Sections: For purposes of the representations and warranties of the Issuer set forth in Section 7(a)(viii), The "Excluded Sections" of the Preliminary Official Statement and the Official Statement shall be: (i) the section describing DTC and its book-entry-only procedures, (ii) any information provided by the Bond Insurer or Support Facility Provider, if any, expressly for use in the Official Statement, (iii) the section captioned "Underwriting" if provided in writing by the Underwriters and (iv) the following additional sections, if any: offering price(s), interest rate(s), selling compensation, aggregate principal amount, delivery dates, credit enhancement, if any, ratings, and other terms of the Securities depending on such matters).

Issuer: The Issuer of the Securities, identified in Section 1.

Issuer Documents: All financing documents to which the Issuer is a party relating to the issuance of and security for the Securities, as such documents are amended and supplemented to the Closing Date, including, but not limited to:

(i) this Agreement,

(ii) any Continuing Disclosure Undertaking, if contained separately or in the Authorizing Law,

(iii) other applicable financing or operative documents to which the Issuer is a party, as such documents are amended and supplemented to the Closing Date, including any resolution, trust indenture, loan agreement, security instrument, remarketing agreement and any agreement with the Bond Insurer or Support Facility Provider, if any,

MSRB: Municipal Securities Rulemaking Board.

Official Statement: The Official Statement relating to the Securities dated the date of sale of the Securities pursuant to this Agreement, together with all appendices or exhibits, any materials incorporated by reference therein and any amendments or supplements thereto.

Paying Agent: U.S. Bank, National Association, acting as paying agent for the Securities.

Policy: A municipal bond insurance policy, if any, issued by the Bond Insurer, insuring the payment when due of principal of and interest on the Securities (or certain specified series or maturities), as identified in the Agreement.

Preliminary Official Statement: Preliminary Official Statement dated May 11, 2021 relating to the Securities, together with all appendices or exhibits, any materials incorporated by reference therein and any amendments or supplements thereto.

Primary Offering Disclosure Period: The period commencing with the first submission to an underwriter of an order for the purchase of the Securities or the purchase of such Securities from the Issuer, whichever first occurs, and ending 25 days after the final delivery by the Issuer or its agent of all Securities to or through the underwriting syndicate or sole underwriter.

Purchase Price: The amount specified in Section 5 as the Purchase Price to be paid by the Underwriter at the Closing for the purchase of the Securities on the Closing Date.

Rule 15c2-12: Rule 15c2-12 promulgated by the SEC under the Exchange Act.

SEC: Securities and Exchange Commission of the United States.

Securities: $_____ General Obligation Bonds, Series 2021A ("2021A Bonds") and $_____ General Obligation Refunding Bonds, Series 2021B (Taxable) ("2021B Bonds") as more specifically described in **Schedule I**.

Securities Act: The Securities Act of 1933, as amended.

State: Idaho.

Support Facility: A third-party credit enhancement or liquidity facility (other than a Policy), if any, provided by the Support Facility Provider, supporting payments with respect to the Securities (or certain specified series), as identified in this Agreement.

Support Facility Provider: The provider of the Support Facility, if any, identified in this Agreement.

Trust Estate: The taxes, revenues and/or other funds pledged or otherwise identified by the Issuer as security or the source of payment for the Securities as set forth in the Issuer Documents.

Trust Indenture Act: Trust Indenture Act of 1939, as amended.

Underwriter: The firm identified as such in Section 1 of this Agreement.

3. Offer to Purchase the Securities; Execution of Terms and Acceptance

The Issuer and the Underwriter are entering into this Bond Purchase Agreement (the "*Agreement*"), to provide for the purchase and sale of the Securities. The Securities are further described in **Schedule I**.

The Underwriter hereby offers to purchase all (but not less than all) of the Securities from, and to enter into this Agreement with, the Issuer. This offer is subject to acceptance by the Issuer by the Acceptance Deadline and, if not so accepted, will be subject to withdrawal by the Underwriter by written notice delivered to the Issuer at any time prior to acceptance. The Issuer shall accept this Agreement by its execution hereof. Upon such execution, the Agreement will be binding upon the Underwriter and the Issuer. This Agreement is effective as of the Effective Date and Time.

4. Purchase of the Securities

The Underwriter shall purchase from the Issuer, and the Issuer shall sell to the Underwriter, all (but not less than all) of the Securities on the Closing Date at the aggregate Purchase Price set forth below, plus accrued interest, if any. The Securities shall bear interest at the rates per annum, mature on the dates, be sold to the public at the prices and to such other terms and provisions, all as set forth in **Schedule I**. The Securities otherwise shall be as described in the Official Statement, the Authorizing Law and the Issuer Documents. The Underwriter's agreement to purchase the Securities from the Issuer is made in reliance upon the Issuer's representations, covenants and warranties and on the terms and conditions set forth in this Agreement.

The Issuer acknowledges and agrees that: (i) the primary role of Piper Sandler & Co., as an underwriter, is to purchase securities for resale to investors in an arms-length commercial transaction between the Issuer and Piper Sandler & Co. and that Piper Sandler & Co. has financial and other interests that differ from those of the Issuer (ii) Piper Sandler & Co. is not acting as a municipal advisor, financial advisor or fiduciary to the Issuer or any other person or entity and has not assumed any advisory or fiduciary responsibility to the Issuer with respect to the transaction contemplated hereby and the discussions, undertakings and proceedings leading thereto (irrespective of whether Piper Sandler & Co has provided other services or is currently providing other services to the Issuer on other matters) (iii) the only obligations Piper Sandler & Co. has to the Issuer with respect to the transaction contemplated hereby expressly are set forth in this Agreement and (iv) the Issuer has consulted its own legal, accounting, tax, financial and other advisors, as applicable, to the extent it has deemed appropriate in connection with the transaction contemplated herein.

5. Purchase Price

The Purchase Price of the 2021A Bonds is $_____ (representing the principal amount of the 2021A Bonds, less an Underwriter's discount of $_____, plus original issue premium of $_____), plus accrued interest, if any, to the Closing Date. The Purchase Price of the 2021B Bonds is $_____ (representing the principal amount of the 2021B Bonds, less an Underwriter's discount of $_____, plus original issue premium of $_____), plus accrued interest, if any, to the Closing Date. The Purchase Price of the Securities shall be payable on the Closing Date by the Underwriter to or as directed by the Issuer by wire transfer in immediately available funds.

6. Official Statement

(a) The Issuer hereby consents to and ratifies the use and distribution by the Underwriter of the Preliminary Official Statement in connection with the public offering of the Securities by the Underwriter, and further confirms the authority of the Underwriter to use, and consents to the use of, the final Official Statement with respect to the Securities in connection with the public offering and sale of the Securities. The Issuer hereby represents and warrants that the Preliminary Official Statement previously furnished to the Underwriter was "deemed final" by the Issuer as of its date for purposes of Rule 15c2-12, except for permitted omissions and agrees to the following.

(b) The Issuer, at its cost, shall provide, or cause to be provided, to the Underwriter within seven business days after the date of this Agreement (or within such shorter period as may be approved by the Underwriter or required by applicable rule) such number of copies of a final Official Statement as reasonably requested by the Underwriter, but in sufficient quantity to permit the Underwriter to comply with paragraph (b)(4) of Rule 15c2-12, and Rule G-32 and any other applicable rules of the SEC and the MSRB.

(c) The Issuer authorizes the Underwriter to file, to the extent required by any applicable SEC or MSRB rule, and the Underwriter agrees to so file, the Official Statement with the MSRB or its designee. If an amended Official Statement is prepared during the "primary offering disclosure period," and if required by any applicable SEC or MSRB rule, the Underwriter also shall make the required filings of the amended Official Statement. The Issuer shall provide the Underwriter with the information necessary to complete MSRB Form G-32 for all filings to be made under this Section 8.

(d) The Preliminary Official Statement and the Official Statement may be delivered in printed and a "designated electronic format" as defined in the MSRB's Rule G-32 and as may be agreed by the Issuer and the Underwriter. If the Official Statement has been prepared in electronic form, the Issuer hereby confirms that it does not object to distribution of the Official Statement in electronic form.

(e) The Issuer shall not supplement or amend the Official Statement or cause the Official Statement to be supplemented or amended without the prior written consent of the Underwriter. The Issuer covenants to notify the Underwriter promptly if, on or prior to the 25th day after the End of the Underwriting Period, (or such other period as may be agreed to by the Issuer and the Underwriter) any event shall occur, or information comes to the attention of the Issuer, that is reasonably likely to cause the Official Statement (whether or not previously supplemented or amended) to contain any untrue statement of a material fact or to omit to state a material fact necessary to make the statements therein, in the light of the circumstances under which they were made, not misleading, and if in the opinion of the Underwriter such event requires the preparation and distribution of a supplement or amendment to the Official Statement, to prepare and furnish to

the Underwriter, at the Issuer's expense, such number of copies of the supplement or amendment to the Official Statement, in (i) a "designated electronic format" consistent with the requirements of the MSRB's Rule G-32 and (ii) a printed format form in substance mutually agreed upon by the Issuer and the Underwriter, as the Underwriter may reasonably request. If such notification shall be given subsequent to the Closing Date, the Issuer also shall furnish, or cause to be furnished, such additional legal opinions, certificates, instruments and other documents as the Underwriter may reasonably deem necessary to evidence the truth and accuracy of any such supplement or amendment to the Official Statement.

7. Representations and Warranties

(a) Representations and Warranties of the Issuer. The Issuer hereby agrees with, and makes the following representations and warranties to, the Underwriter, as of the date hereof and as of the Closing Date, which representations and warranties shall survive the Closing (defined in section 12 hereunder):

(i) The Issuer is duly created and existing under the constitution and laws of the State and has full legal right, power and authority under the constitution and laws of the State, including the Act, to adopt the Authorizing Law, to execute and deliver the Issuer Documents and the Official Statement, to issue, sell and deliver the Securities as provided herein, and to carry out and to consummate the transactions contemplated by the Authorizing Law, the Issuer Documents and the Official Statement.

(ii) By all necessary official action of the Issuer prior to or concurrently with the acceptance hereof, the Issuer has duly authorized and approved (A) the distribution of the Preliminary Official Statement and the execution, delivery and distribution of the Official Statement for use by the Underwriter in connection with the public offering of the Securities, (B) the issuance and sale of the Securities upon the terms set forth herein and as contemplated by the Authorizing Law, the Issuer Documents and the Official Statement and (C) the execution and delivery of, and the performance by the Issuer of the obligations on its part contained in, the Securities, the Authorizing Law and the Issuer Documents.

(iii) The Securities will be issued in conformity with and entitled to the benefit and security of the Authorizing Law and the Issuer Documents, including the pledge or application thereunder of the Trust Estate.

(iv) This Agreement constitutes a legal, valid and binding obligation of the Issuer enforceable in accordance with its terms; the other Issuer Documents, when duly executed and delivered, will constitute the legal, valid and binding obligations of the Issuer enforceable in accordance with their respective terms; and the Securities, when issued, authenticated and delivered in accordance with the Issuer Documents and sold to the

Underwriter as provided herein, will be the legal, valid and binding obligations of the Issuer enforceable in accordance with their terms; in all cases, except as the enforceability of this Agreement, the other Issuer Documents and the Securities may be limited by application of Creditors' Rights Laws.

(v) The Issuer is not in breach of or default in any material respect under (if applicable) its charter documents, its articles of incorporation or its bylaws or under any applicable constitutional provision, law or administrative regulation of the State or the United States or any applicable judgment or decree or any loan agreement, indenture, bond, note, resolution, agreement or other instrument to which the Issuer is a party or to which the Issuer is or any of its property or assets are otherwise subject, and no event has occurred and is continuing which constitutes or with the passage of time or the giving of notice, or both, would constitute a material default or event of default by the Issuer under any of the foregoing.

(vi) The adoption, execution and delivery of the Securities, the Authorizing Law and the Issuer Documents, and compliance with the provisions on the Issuer's part contained therein, will not conflict with or constitute a breach of or default under any constitutional provision, law, administrative regulation, judgment, decree, loan agreement, indenture, bond, note, resolution, agreement or other instrument to which the Issuer is a party or to which the Issuer or any of its property or assets are otherwise subject, and such adoption, execution, delivery or compliance will not result in the creation or imposition of any lien, charge or other security interest or encumbrance of any nature upon the Trust Estate or the property or assets, if any, of the Issuer to be pledged to secure the Securities or under the terms of any such law, regulation or instrument, except as provided by the Securities, the Authorizing Law and the Issuer Documents.

(vii) All authorizations, approvals, consents and orders of any governmental authority, legislative body, board, agency or commission having jurisdiction which are required for the due authorization of, which would constitute a condition precedent to, or the absence of which would materially adversely affect, the issuance of the Securities or the due performance by the Issuer of its obligations under the Authorizing Law, the Issuer Documents and the Securities have been duly obtained or will be obtained prior to the Closing.

(viii) The Preliminary Official Statement as of its date did not, and the Official Statement as of its date does not and as of the Closing Date will not, contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements therein, in the light of the circumstances under which they were made, not misleading; provided that, the Issuer makes no statement as to the Excluded Sections of the Preliminary Official Statement or the Official Statement.

(ix) The financial statements of the Issuer contained in the Preliminary Official Statement and the Official Statement fairly present the financial position and results of operations of the Issuer as of the dates and for the periods therein set forth in accordance with generally accepted accounting principles consistently applied, and, since the date thereof, there has been no material adverse change in the financial position or results of operations of the Issuer.

(x) There is no action, suit, proceeding, inquiry or investigation, at law or in equity, before or by any court, agency, public board or body, pending or, to the knowledge of the Issuer, threatened against the Issuer: (A) affecting the existence of the Issuer or the titles of its officers to their respective offices, (B) seeking to prohibit, restrain or enjoin the issuance, sale or delivery of the Securities or the pledge or collection by the Issuer of the Trust Estate or the making of any other required deposits with respect to the Securities, (C) in any way contesting or affecting the validity or enforceability of, or the power or authority of the Issuer to issue, adopt or to enter into (as applicable), the Securities, the Authorizing Law or the Issuer Documents, (D) contesting in any way the completeness or accuracy of the Preliminary Official Statement or the Official Statement, or any amendment or supplement thereto, (E) except as disclosed in the Official Statement, wherein an unfavorable decision, ruling or finding would materially adversely affect the financial position or condition of the Issuer or would result in any material adverse change in the ability of the Issuer to pledge or apply the Trust Estate or to pay debt service on the Securities, or (F) contesting the status of the interest on the Securities as excludable from gross income for federal income tax purposes or as exempt from any applicable state tax.

(xi) As required in accordance with Rule 15c2-12, the Issuer has entered or will enter into the Continuing Disclosure Undertaking. As described in the Official Statement, the Issuer not failed during the previous five years to comply in all material respects with any previous undertakings in a written continuing disclosure contract or agreement under Rule 15c2-12.

(xii) The Authorizing Law, the Issuer Documents and the Securities conform to the description thereof contained in the Official Statement.

(xiii) The Issuer has the legal authority to apply proceeds of the Securities for the purposes contemplated by the Authorizing Law and the Issuer Documents, including for the payment or reimbursement of incidental expenses in connection with the marketing, issuance and delivery of the Securities to the extent required by this Agreement and in compliance with applicable law.

(b) Covenants of the Issuer.

The Issuer hereby covenants with the Underwriter that:

(i) Prior to the Closing Date, except as otherwise contemplated by the Official Statement, the Issuer shall not create, assume or guarantee any indebtedness payable from, or pledge or otherwise encumber, the Trust Estate or other assets, properties, funds or interests that will be pledged as security for the Securities pursuant to the Authorizing Law and Issuer Documents.

(ii) The Issuer shall cooperate with the Underwriter in the qualification of the Securities for offering and sale and the determination of their eligibility for investment under the laws of such jurisdictions, to the extent applicable, as the Underwriter may request; provided that the Issuer shall not be required to qualify as a foreign corporation in, or submit to the general jurisdiction of, any other state or to file any general or special consents to service of process under the laws of any jurisdiction.

(c) Representations and Warranties of the Underwriter. The Underwriter hereby agrees with, and makes the following representations and warranties to, the Issuer, as of the date hereof and as of the Closing Date, which representations and warranties shall survive the Closing:

(i) The Underwriter is an entity duly organized, validly existing and in good standing under the laws of the jurisdiction of its organization.

(ii) This Agreement has been duly authorized, executed and delivered by the Underwriter and, assuming the due authorization, execution and delivery by the Issuer, is the legal, valid and binding obligation of the Underwriter enforceable in accordance with its terms, except as the enforceability of this Agreement may be limited by application of Creditors' Rights Laws.

(iii) The Underwriter represents that it is licensed by and registered with the Financial Industry Regulatory Authority as a broker-dealer and the MSRB as a municipal securities dealer.

8. Third-Party Credit Enhancement or Support

Support Facility Provider: The Idaho State School Bond Guaranty Program, together with the Credit Enhancement Program (as defined in the Official Statement), with respect to the Securities (or the specified series set forth in Schedule I), constitute Support Facilities for purposes of this Agreement. The Securities will have the benefit of the Idaho State School Bond Guaranty Program and will further have the benefit of the Credit Enhancement Program.

9. Ratings

The following ratings on the Securities shall be in effect on the Closing Date:

Moody's Investor Service: "___" Support Facility, "__" Underlying

10. Closing

(a) The delivery of and payment for the Securities shall be the "Closing" for the Securities and shall occur at or prior to 1:00 p.m., Eastern time, on the Closing Date, or at such other time or on such other date as may be mutually agreed by the Underwriter and the Issuer. The location of the Closing shall be the offices of Bond Counsel.

(b) At the Closing, the Issuer shall deliver or cause to be delivered the Securities to DTC or to the trustee or Paying Agent on behalf of the Underwriter, as further described in paragraph (b) below. The Securities shall be delivered in definitive form, duly executed by the Issuer and authenticated by the trustee or Paying Agent, together with the other documents identified in Section 11. Subject to satisfaction of the conditions contained in this Agreement, the Underwriter will accept delivery of the Securities as described above and pay the Purchase Price, plus accrued interest, if any, on the Securities from their dated date to, but not including, the Closing Date, in immediately available funds, payable to the order of the trustee or Paying Agent or as otherwise directed by the Issuer. If as set forth in **Schedule I** the Underwriter is to be paid an underwriting commission (in lieu of receiving an underwriting discount), the Issuer shall pay the underwriting commission to the Underwriter in immediately available funds on the Closing Date.

(c) Delivery of the definitive Securities shall be made through the facilities of DTC's book-entry-only system in New York, New York, or at such other location as may be designated by the Underwriter prior to the Closing. The Securities will be delivered as fully-registered bonds, bearing CUSIP numbers, with a single bond for each maturity of each series of the Securities (or, if so provided in **Schedule I**, for each separate interest rate within a maturity), and registered in the name of Cede & Co., as nominee of DTC, which will act as securities depository for the Securities. Unless otherwise requested by the Underwriter, the Securities will be delivered under DTC's Fast Automated Securities delivery system.

11. Closing Conditions

The Underwriter shall receive on the Closing Date, in form and substance satisfactory to Bond Counsel and to the Underwriter, each item specified below, unless waived by the Underwriter:

(i) The approving opinion of Bond Counsel, addressed to the Underwriter (or addressed to the Issuer with a reliance letter addressed to the Underwriter), dated the Closing Date, and in substantially the form included as an appendix to the Official Statement.

(ii) A certificate dated the Closing Date of an authorized officer of the Issuer to the effect that:

(A) the representations and warranties of the Issuer contained in this Agreement are true and correct in all material respects on and as of the Closing Date with the same effect as if made on the Closing Date;

(B) the Issuer has complied with all of the agreements herein and satisfied all of the conditions on its part to be performed or satisfied at or prior to the Closing;

(C) no event affecting the Issuer has occurred since the date of the Official Statement which either makes untrue or incorrect in any material respect as of the Closing Date any statement or information contained in the Preliminary Official Statement or the Official Statement or is not reflected in the Official Statement but should be reflected therein in order to make the statements and information therein not misleading in any material respect; and

(D) there is no action, suit, proceeding or investigation before or by any court or public board or body pending or threatened against the Issuer to restrain or enjoin the issuance, execution or delivery of the Securities or in any manner questioning the Authorizing Law proceedings or authority for the issuance of the Securities or affecting directly or indirectly the validity of the Securities or of any provisions made or authorized for their payment or contesting the existence of the Issuer or the authority of any of its officers to their respective offices.

(iii) Written evidence that the rating(s) on the Securities by the applicable rating services, as set forth in Section 9, are in effect as of the Closing Date.

(iv) A copy of the Blanket Letter of Representations to DTC relating to the Securities signed by the Issuer.

(v) Certificate(s) of the Support Facility Provider evidencing the guaranty and/or enhancement of the Support Facility.

(vi) True and complete copies of all opinions, certificates and other documents delivered to the Underwriter under the Authorizing Law and the Issuer Documents; and such additional legal opinions, certificates, instruments and other documents as the Underwriter or Bond Counsel reasonably may request, in form and substance satisfactory to the Underwriter or Bond Counsel, as the case may be, to evidence (A) compliance by the Issuer with legal requirements reasonably relating to the transactions contemplated by the Official Statement and this Agreement, (B) the truth and completeness, as of the date thereof, of the statements and information contained in the Preliminary Official Statement, (C) the truth and

completeness, as of the date thereof and as of the time of the Closing, of the statements and information contained in the Official Statement, (D) the truth and completeness, as of the time of the Closing, of the representations and warranties of the Issuer contained in this Agreement and the certificates and other documents referred to in this Agreement, and (E) the due performance or satisfaction by the Issuer at or prior to the Closing of all agreements then to be satisfied.

12. Accountants' Letter

No Accountants' letters will be delivered in connection with issuance of the Securities.

13. Termination

The Underwriter shall have the right to cancel its obligation to purchase the Securities and to terminate this Agreement by written notice to the Issuer if, between the Effective Date to and including the Closing Date, in the Underwriter's sole and reasonable judgment any of the following events shall occur (each a "Termination Event"):

(a) the market price or marketability of the Securities, or the ability of the Underwriters to enforce contracts for the sale of the Securities, shall be materially adversely affected by any of the following events:

(i) legislation shall have been enacted by the Congress of the United States or the legislature of the State or shall have been favorably reported out of committee of either body or be pending in committee of either body, or shall have been recommended to the Congress for passage by the President of the United States or a member of the President's Cabinet, or a decision shall have been rendered by a court of the United States or the State or the Tax Court of the United States, or a ruling, resolution, regulation or temporary regulation, release or announcement shall have been made or shall have been proposed to be made by the Treasury Department of the United States or the Internal Revenue Service, or other federal or state authority with appropriate jurisdiction, with respect to federal or state taxation upon interest received on obligations of the general character of the Securities, provided that this paragraph (a) (i) shall not apply if the Securities are being issued as taxable Securities; or

(ii) there shall have occurred (1) any material outbreak or escalation of hostilities or the declaration by the United States of a national emergency or war or (2) any other calamity or crisis in the financial markets of the United States; or

(iii) a general suspension of trading on the New York Stock Exchange or other major exchange shall be in force, or minimum or maximum prices for trading shall have been fixed and be in force, or maximum ranges for prices for securities shall have been required and be in force on any such

exchange, whether by virtue of determination by that exchange or by order of the SEC or any other governmental authority having jurisdiction; or

(iv) legislation shall have been enacted by the Congress of the United States or shall have been favorably reported out of committee or be pending in committee, or shall have been recommended to the Congress for passage by the President of the United States or a member of the President's Cabinet, or a decision by a court of the United States shall be rendered, or a ruling, regulation, proposed regulation or statement by or on behalf of the SEC or other governmental agency having jurisdiction of the subject matter shall be made, to the effect that any obligations of the general character of the Securities, the Bond Legislation or the Issuer Documents, or any comparable securities of the Issuer, are not exempt from the registration, qualification or other requirements of the Securities Act or the Trust Indenture Act or otherwise, or would be in violation of any provision of the federal securities laws; or

(v) except as disclosed in or contemplated by the Official Statement, any material adverse change in the affairs of the Issuer shall have occurred; or

(vi) any decline or downgrade of rating on:

(1) securities of the Issuer which are secured by a pledge or application of the Trust Estate on a parity with the Securities; or

(2) if the Securities (or any portion thereof) are insured by a Policy or supported by a Support Facility, the Bond Insurer or the Support Facility Provider is reduced or withdrawn or placed on credit watch with negative outlook by any major credit rating agency (including any rating to be accorded the Securities); or

(b) any event or circumstance shall exist that either makes untrue or incorrect in any material respect any statement or information in the Official Statement (other than any statement provided by the Underwriter) or is not reflected in the Official Statement but should be reflected therein in order to make the statements therein, in the light of the circumstances under which they were made, not misleading and, in either such event, the Issuer refuses to permit the Official Statement to be supplemented to supply such statement or information, or the effect of the Official Statement as so supplemented is to materially adversely affect the market price or marketability of the Securities or the ability of the Underwriter to enforce contracts for the sale of the Securities; or

(c) a general banking moratorium shall have been declared by federal or State authorities having jurisdiction and be in force; or

(d) a material disruption in securities settlement, payment or clearance services affecting the Securities shall have occurred; or

(e) any new restriction on transactions in securities materially affecting the market for securities (including the imposition of any limitation on interest rates) or the extension of credit by, or a charge to the net capital requirements of, underwriters shall have been established by the New York Stock Exchange, the SEC, any other federal or State agency or the Congress of the United States, or by Executive Order; or

(f) a decision by a court of the United States shall be rendered, or a stop order, release, regulation or no-action letter by or on behalf of the SEC or any other governmental agency having jurisdiction of the subject matter shall have been issued or made, to the effect that the issuance, offering or sale of the Securities, including the underlying obligations as contemplated by this Agreement or by the Official Statement, or any document relating to the issuance, offering or sale of the Securities, is or would be in violation of any provision of the federal securities laws at the Closing Date, including the Securities Act, the Exchange Act and the Trust Indenture Act.

Upon the occurrence of a Termination Event and the termination of this Agreement by the Underwriter, all obligations of the Issuer and the Underwriter under this Agreement shall terminate, without further liability, except that the Issuer and the Underwriter shall pay their respective expenses as set forth in Section 14 below.

14. Payment of Expenses

(a) The Underwriter shall be under no obligation to pay, and the Issuer shall pay from available funds or direct the Paying Agent under the Authorizing Law and the Issuer Documents to pay from the proceeds of the Securities (to the extent permitted under applicable law) or from other funds of the Issuer, all expenses that are incidental to the performance of the Issuer's obligations under this Agreement, including but not limited to all expenses in connection with the printing of the Preliminary Official Statement, the Official Statement and any amendment or supplement to either; all expenses in connection with the printing, issuance and delivery of the Securities; the fees and expenses of Bond Counsel, if any; the fees of the Support Facility Provider and the fees and expenses of their respective counsel, if any; the fees and disbursements of any Paying Agent and any escrow agent, and their respective counsel; all expenses in connection with obtaining a rating or ratings for the Securities; all expenses of the Issuer in connection with the preparation, printing, execution and delivery, and any recording or filing, of the Authorizing Law, any Issuer Document or any other instrument; the Issuer's administrative fees; and all other expenses and costs of the Issuer incident to its obligations in connection with the authorization, issuance, sale and distribution of the Securities. Unless the Issuer and the Underwriter otherwise agree, the Issuer shall pay for all incidental costs (including, but not limited to, transportation, lodging, meals and entertainment of Issuer personnel) incurred by or on behalf of the Issuer in connection with the marketing, issuance and delivery of the Securities.

(b) The Underwriter shall pay all other expenses incurred by the Underwriter in connection with the public offering and distribution of the Securities.

15. Notices

Any notice or other communication to be given to the Issuer under this Agreement may be given by certified mail or by delivering the same in writing to the Issuer, Attention Penny Lancaster, Director of Finance, 120 Idaho Street, McCall, Idaho 83638 and any notice or other communication to be given to the Underwriter under this Purchase Agreement may be given by delivering the same in writing to the Underwriter, Attention: Eric Heringer, Managing Director, 101 S. Capitol Blvd., Suite 603, Boise, Idaho, 83702, or to such other addresses as one party shall furnish the other in writing for receipt of notice.

16. Governing Law

This Agreement shall be governed by the laws of the State of Idaho.

17. Miscellaneous

This Agreement is made solely for the benefit of the signatories hereto (including the Underwriter and its successors or assigns) and no other person shall acquire or have any right hereunder or by virtue hereof. Neither the Issuer nor the Underwriter may assign this Agreement. The term "successor" shall not include any holder of any Securities merely by virtue of such holding. All representations, warranties, agreements and indemnities contained in this Agreement shall remain operative and in full force and effect, regardless of any investigation made by or on behalf of the Underwriter, and shall survive the delivery of and payment for the Securities and any termination of this Agreement. Section headings have been included in this Agreement as a matter of convenience of reference only and are not to be used in the interpretation of any provisions of this Agreement. If any provision of this Agreement is, or is held or deemed to be, invalid, inoperative or unenforceable as applied in any particular case in any jurisdiction or jurisdictions, because it conflicts with any provisions of any constitution, statute, rule of public policy or for any other reason, such circumstances shall not make the provision in question invalid, inoperative or unenforceable in any other case or circumstance, or make any other provision or provisions of this Agreement invalid, inoperative or unenforceable to any extent whatever.

18. Counterparts

This Agreement may be executed in one or more counterparts with the same force and effect as if all signatures appeared on a single instrument.

19. Signatures

Upon execution by the Issuer and the Underwriter, this Agreement shall be binding upon the Issuer and the Underwriter as of the Effective Date and Time.

[The following pages are the execution pages to this Agreement and referenced Schedules.]

ACCEPTED AND AGREED:

ISSUER:

JOINT SCHOOL DISTRICT NO. 421
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

By:_____
Name: Jim Foudy
Title: Superintendent

By:_____
Name: Penny Lancaster
Title: Director of Finance

Effective Date: May 26, 2021

Time:_____ p.m. (Mountain Time).

PIPER SANDLER & CO.

By:_____
Name: Eric Heringer
Title: Managing Director

Schedule 1

Series 2021A

Principal Amount: **$_____**

Interest Payment Dates: **.**

Terms of the Securities:

Optional Redemption:

Series 2021B

Principal Amount: **$_____**

Interest Payment Dates: **.**

Terms of the Securities:

Optional Redemption:

EXHIBIT E

INFORMATION REPORTING AGREEMENT

JOINT SCHOOL DISTRICT NO. 421,
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

INFORMATION REPORTING AGREEMENT

Re: $_____ initial principal amount of General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) and $_____ initial principal amount of Taxable General Obligation Refunding Bonds, Series 2021B(Sales Tax and Credit Enhancement Guaranty) dated _____ , 2021 (the "Bonds"), of Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "Issuer") and issued pursuant to a Resolution authorizing the issuance and the sale of the Bonds (the "Resolution")

THIS INFORMATION REPORTING AGREEMENT (the "Agreement") is executed and delivered by the Issuer and U.S. Bank National Association (also known for purposes of this Agreement as the "Disclosure Agent") as of the date set forth below in order for the Issuer to authorize and direct the Disclosure Agent, as the agent of the Issuer, to make certain information available to the public in compliance with Section (b)(5)(i) of Rule 15c2-12, as hereinafter defined.

WITNESSETH:

1. **Background**. The Issuer issued the Bonds pursuant to the Resolution. The CUSIP number assigned to the final maturity of the Bonds is _____.

2. **Appointment of Disclosure Agent**. The Issuer hereby appoints the Disclosure Agent, and any successor Disclosure Agent acting as such under the Resolution, as its agent under this Agreement to disseminate the financial information and notices furnished by the Issuer hereunder in the manner and at the times as herein provided and to discharge the other duties assigned.

3. **Information to be Furnished by the Issuer**. The Issuer hereby covenants for the benefit of the registered and beneficial owners of the Bonds that, as long as the Bonds are outstanding under the Resolution, the Issuer will deliver the following information to the Disclosure Agent:

a. Within 180 days after the end of the Issuer's fiscal year (June 30 of each year), the audited financial statements of the Issuer prepared in accordance with generally-accepted accounting principles, together with the report thereon of the Issuer's independent auditors, beginning with fiscal year ending June 30, 202_. If audited financial statements are not available by the time specified herein, unaudited financial statements will be provided and

audited financial statements will be provided when, and if, available. The Issuer shall include with each submission a written representation addressed to the Disclosure Agent to the effect that the financial statements are the financial statements required by this Agreement and that they comply with the applicable requirements of this Agreement. For the purposes of determining whether information received from the Issuer is the required financial statements, the Disclosure Agent shall be entitled conclusively to rely on the Issuer's written representation made pursuant to this Section.

b. Within 180 days after the end of the Issuer's fiscal year, beginning with fiscal year ending June 30, 202_, the other financial, statistical and operating data for said fiscal year of the Issuer in the form and scope similar to the financial, statistical and operating data contained in the Issuer's Official Statement, specifically the tables and/or information contained under the following headings and subheadings of the Official Statement reflected on the referenced pages of the Official Statement:

THE DISTRICT

- District Enrollment and Average Daily Attendance (historical only) – page ___

DEBT STRUCTURE OF THE DISTRICT

- Outstanding General Obligation Bonded Indebtedness – page ___
- General Obligation Legal Debt Limit And Additional Debt Incurring Capacity – page ___

FINANCIAL INFORMATION REGARDING THE DISTRICT

- Financial Summaries – pages ___

TAXES AND STATE FUNDING

- Market Value of Property of the District – page ___
- The Largest Taxpayers of the District – page ___

STATE OF IDAHO SCHOOL FINANCE

- State Support to the District – page ___

c. The Disclosure Agent shall provide notice to the Issuer of its requirement to provide the information listed in Sections 3.a. and 3.b. at least thirty (30) days prior to the date such information is to be provided to the Disclosure Agent by the Issuer. Any or all of the items listed above in Sections 3.a. or 3.b. may be incorporated by reference from other documents, including official statements of debt issues of the Issuer which have been previously submitted to the Repository or the SEC. If the document incorporated by reference is a final official statement, it must be available from the MSRB. The Issuer shall clearly identify each such document incorporated by reference. In the event Issuer is unable or fails to provide the required annual financial information specified in Sections 3.a. and 3.b. above on or before the date

specified therein, Issuer shall timely submit to the Repository notice of such failure in the form attached hereto as Exhibit A.

d. Within ten (10) business days after the occurrence of the event, notice of any of the following events with respect to the Bonds:

(1) Principal and interest payment delinquencies;

(2) Nonpayment-related defaults, if material;

(3) Unscheduled draws on debt service reserves reflecting financial difficulties;

(4) Unscheduled draws on credit enhancements reflecting financial difficulties;

(5) Substitution of credit or liquidity providers, or their failure to perform;

(6) Adverse tax opinions, the issuance by the Internal Revenue Service of proposed or final determinations of taxability, Notices of Proposed Issue (IRS Form 5701-TEB) or other material notices or determinations with respect to the tax status of the security, or other material events affecting the tax status of the security;

(7) Modifications to rights of security holders, if material;

(8) Bond calls, if material, and tender offers:

(9) Defeasances;

(10) Release, substitution or sale of property securing repayment of the securities, if material;

(11) Rating changes;

(12) Bankruptcy, insolvency, receivership or similar event of the obligated person;[1]

(13) The consummation of a merger, consolidation, or acquisition involving an obligated person or the sale of all or substantially all of the assets of

[1] For the purposes of the event identified in paragraph (12) above, the event is considered to occur when any of the following occur: The appointment of a receiver, fiscal agent or similar officer for an obligated person in a proceeding under the U.S. Bankruptcy Code or in any other proceeding under state or federal law in which a court or governmental authority has assumed jurisdiction over substantially all of the assets or business of the obligated person, or if such jurisdiction has been assumed by leaving the existing governing body and officials or officers in possession but subject to the supervision and orders of a court or governmental authority, or the entry of an order confirming a plan of reorganization, arrangement or liquidation by a court or governmental authority having supervision or jurisdiction over substantially all of the assets or business of the obligated person.

the obligated person, other than in the ordinary course of business, the entry into a definitive agreement to undertake such an action or the termination of a definitive agreement relating to any such actions, other than pursuant to its terms, if material;

(14) Appointment of a successor or additional trustee or the change of name of a trustee, if material;

(15) Incurrence of a Financial Obligation of the obligated person, if material; or agreement to covenants, events of default, remedies, priority rights, or other similar terms of a Financial Obligation of the obligated person, any of which affect securities holders, if material; and

(16) Default, event of acceleration, termination event, modification of terms or other similar events under the terms of a Financial Obligation of the obligated person, any of which reflect financial difficulties

e. Although the Disclosure Agent disclaims any affirmative obligation to monitor occurrences affecting the Issuer, the Disclosure Agent shall promptly advise the Issuer whenever, in the course of performing its duties under the Resolution, the Disclosure Agent identifies an occurrence that would require the Issuer to provide a notice of the occurrence of any of the events listed in Section 3.d. above; provided that the failure of the Disclosure Agent so to advise the Issuer of such occurrence shall not constitute a breach by the Disclosure Agent of any of its duties and responsibilities hereunder.

4. Manner and Time by Which Information is to be Made Public by the Disclosure Agent.

a. The information required to be delivered to the Disclosure Agent pursuant to Sections 3.a and 3.b hereof shall be referred to as the Continuous Disclosure Information (the "Continuous Disclosure Information"), and the notices required to be delivered to the Disclosure Agent pursuant to Section 3.d hereof shall be referred to as the Event Information (the "Event Information").

b. After the receipt of any Continuous Disclosure Information or any Event Information, the Disclosure Agent will deliver the information as provided in the following Section 4.c.

c. It shall be the Disclosure Agent's duty

(1) to deliver the Continuous Disclosure Information to the Repository once it is received from the Issuer not later than five (5) days after receipt thereof;

(2) to deliver the Event Information to the Repository immediately upon receipt from the Issuer and within ten (10) business days of the occurrence of the subject event;

(3) to determine the identity and address of the then existing Repository to which Continuous Disclosure Information and Event Information must be sent under rules and regulations promulgated by the MSRB or by the SEC.

d. The Disclosure Agent shall have no duty or obligation to disclose to the Repository any information other than (i) Continuous Disclosure Information that the Disclosure Agent actually has received from the Issuer and (ii) Event Information about which the Disclosure Agent has received notice from the Issuer. Any such disclosures shall be required to be made only as and when specified in this Agreement. The Disclosure Agent's duties and obligations are only those specifically set forth in this Agreement, and the Disclosure Agent shall have no implied duties or obligations.

e. All Continuous Disclosure Information and Event Information, or other financial information and notices pursuant to this undertaking are to be provided to the Repository in electronic PDF format (word-searchable) as prescribed by the MSRB. All documents provided to the MSRB pursuant to this undertaking must be accompanied by identifying information as prescribed by the MSRB.

5. Indemnification.

a. The Disclosure Agent shall have no obligation to examine or review the Continuous Disclosure Information and shall have no liability or responsibility for the accurateness or completeness of the Continuous Disclosure Information disseminated by the Disclosure Agent hereunder. .

b. The Issuer hereby agrees to hold harmless and to indemnify the Disclosure Agent, its employees, officers, directors, agents and attorneys from and against any and all claims, damages, losses, liabilities, reasonable costs and expenses whatsoever (including attorneys' fees and expenses, whether incurred before trial, at trial, or on appeal, or in any bankruptcy or arbitration proceedings), which may be incurred by the Disclosure Agent by reason of or in connection with the disclosure of information in accordance with this Agreement, except to the extent such claims, damages, losses, liabilities, costs or expenses result directly from the willful or negligent conduct of the Disclosure Agent in the performance of its duties under this Agreement.

6. Compensation. The Issuer hereby agrees to compensate the Disclosure Agent for the services provided and the expenses incurred pursuant to this Agreement in an amount to be agreed upon from time to time hereunder. Such compensation shall be in addition to any fees previously agreed upon with respect to the fiduciary services of the Disclosure Agent in its capacity as the Disclosure Agent.

7. Enforcement. The obligations of the Issuer under this Agreement shall be for the benefit of the registered and beneficial holders of the Bonds. Any holder of the Bonds then outstanding, including any beneficial owner of the Bonds (as defined in the Resolution), may enforce specific performance of such obligations by any judicial proceeding available. However, any failure by the Issuer to perform in accordance with this Agreement shall not constitute a

default under the Resolution. Neither the Issuer nor the Disclosure Agent shall have any power or duty to enforce this Agreement.

This Agreement shall inure solely to the benefit of the Issuer, the Disclosure Agent and the holders and beneficial owners from time to time of the Bonds and shall create no rights in any other person or entity.

8. Definitions. As used herein, the following terms shall have the following meanings:

"Financial Obligation" means a (a) debt obligation; (b) derivative instrument entered into in connection with, or pledged as security or a source of payment for, an existing or planned debt obligation; or (c) guarantee of (a) or (b); provided that "financial obligation" shall not include municipal securities as to which a final official statement (as defined in Rule 15c2-12) has been provided to the MSRB consistent with Rule 15c2-12.

"MSRB" shall mean the Municipal Securities Rulemaking Board.

"obligated person" as defined in Rule 15c2-12 shall mean any person, including an issuer of municipal securities, who is either generally or through an enterprise, fund, or account of such person committed by contract or other arrangement to support payment of all, or part of the obligations on the municipal securities to be sold in the offering (other than providers of municipal bond insurance, letters of credit, or other liquidity facilities.

"Official Statement" shall mean the final official statement relating to the Bonds dated December 9, 2020.

"Repository" shall mean MSRB through its Electronic Municipal Market Access system ("EMMA") at http://emma.msrb.org, or such other nationally recognized municipal securities information repository recognized by the SEC from time to time pursuant to the Rule.

"Rule 15c2-12" shall mean Rule 15c2-12, as amended, promulgated by the SEC under the Securities Exchange Act of 1934, as amended.

"SEC" shall mean the Securities and Exchange Commission.

9. Amendments and Termination. This Agreement may be amended with the mutual agreement of the Issuer and the Disclosure Agent and without the consent of any registered or beneficial holders of the Bonds under the following conditions:

a. the amendment is made in connection with a change in circumstances that arises from a change in legal requirements, change in law, or change in the identity, nature, or status of the obligated person or type of business conducted;

b. this Agreement, as amended, would have complied with the requirements of Rule 15c2-12 at the time of the primary offering, after taking into account any amendments or interpretations of Rule 15c2-12, as well as any change in circumstances; and

c. the amendment does not materially impair the interests of holders of the Bonds, as determined by parties unaffiliated with the Issuer (such as the Disclosure Agent or nationally recognized bond counsel).

Any party to this Agreement may terminate this Agreement by giving written notice of an intent to terminate to the other parties at least thirty (30) days prior to such termination, provided that no such termination shall relieve the obligation of the Issuer to comply with Rule 15c2-12(b)(5) either through a successor agent or otherwise.

The undertaking contained in this Agreement shall be in effect from and after the issuance and delivery of the Bonds and shall extend to the earlier of (i) the date all principal and interest on the Bonds shall have been paid pursuant to the terms of the Resolution; (ii) the date that the Issuer shall no longer constitute an "obligated person" within the meaning of Rule 15c2-12; or (iii) the date on which those portions of Rule 15c2-12 that require this written undertaking (a) are held to be invalid by a court of competent jurisdiction in a nonappealable action, (b) have been repealed retroactively, or (c) in the opinion of counsel who is an expert in federal securities laws, acceptable to the Issuer or the Disclosure Agent, otherwise, do not apply to the Bonds. The Issuer shall notify the Repository if this Agreement is terminated pursuant to (iii), above.

10. Successor Disclosure Agent. Upon the transfer of the duties created under the Resolution from the current Disclosure Agent to a successor Disclosure Agent, such successor Disclosure Agent shall succeed to the duties under this Agreement without any further action on the part of any party, and the then current Disclosure Agent shall have no further duties or obligations upon the transfer to a successor Disclosure Agent. Such Successor Disclosure Agent may terminate this Agreement or cause it to be amended as provided in paragraph 9.

11. Additional Information. Nothing in this Agreement shall be deemed to prevent the Issuer from disseminating (or cause the Disclosure Agent to disseminate) any other information, using the means of dissemination set forth in this Agreement or any other means of communication, or including any other information in any Continuous Disclosure Information or notice of the occurrence of any Event Information, in addition to that which is required by this Agreement. If the Issuer chooses to include any information in any Continuous Disclosure Information or Event Information in addition to that which is specifically required by this Agreement, the Issuer shall have no obligation under this Agreement to update such information or include it in any future Continuous Disclosure Information or notice of occurrence of any Event Information.

If the Issuer provides to the Disclosure Agent information relating to the Issuer or the Bonds, which information is not designated as Event Information, and directs the Disclosure Agent to provide such information to the Repository, the Disclosure Agent shall provide such information in a timely manner to the Repository.

12. Notices. Notices and the required information under this Agreement shall be given to the parties at their addresses set forth below under their signatures or at such places as the parties to this Agreement may designate from time to time.

13. **Counterparts**. This Agreement may be executed in one or more counterparts, and each such instrument shall constitute an original counterpart of this Agreement.

14. **Governing Law**. This Agreement shall be governed by the laws of the State of Idaho.

IN WITNESS WHEREOF, the Issuer and the Disclosure Agent have caused this Agreement to be executed and delivered by a duly authorized officer of each of them, all as of this __ day of _____, 2021.

ISSUER: JOINT SCHOOL DISTRICT NO. 421, VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

By: _____
Chair, Board of Trustees

DISCLOSURE AGENT: U.S. BANK NATIONAL ASSOCIATION

By: _____
Vice President

EXHIBIT A

NOTICE TO MSRB OF FAILURE TO FILE ANNUAL REPORT

Name of Issuer/ Obligated Person:	Joint School District No. 421, Valley and Adams Counties, State of Idaho
Name of Issue	$_____ General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) and $_____ Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty)
Date of Issuance	_____, 2021
CUSIP Number:	_____

NOTICE IS HEREBY GIVEN that the Issuer/Obligated Person has not provided an Annual Report with respect to the above-named Issue as required by the Information Reporting Agreement (the "Disclosure Agreement") between the Issuer and U.S. Bank National Association as Disclosure Agent, dated the date of issuance. The Issuer has notified the Disclosure Agent that it anticipates that the Annual Report will be filed on or about _____.

Dated: _____

U.S. Bank National Association as Disclosure Agent, on behalf of the Issuer

By:_____
Title:_____

EXHIBIT F

FORM OF ESCROW AGREEMENT

ESCROW AGREEMENT

between

JOINT SCHOOL DISTRICT NO. 421,
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

and

U.S. BANK NATIONAL ASSOCIATION,

as Escrow Agent

Dated as of _____, 2021

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JOINT SCHOOL DISTRICT NO. 421,
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

ESCROW AGREEMENT

THIS ESCROW AGREEMENT is made and entered into as of _____, 2021, by and between Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "Issuer") and U.S. Bank National Association (the "Escrow Agent").

ARTICLE I.
RECITALS

The Issuer is desirous of paying, redeeming and retiring certain outstanding bonds which shall be accomplished pursuant to the provisions of this Escrow Agreement and the provisions of the Bond Resolution (hereinafter defined). Pursuant to the Bond Resolution, the Issuer has determined to defease and pay the principal of and interest on the Refunded Bonds (hereinafter defined) from proceeds of the sale of its 2021B Bonds (hereinafter defined), [together with available funds of the Issuer]. The Issuer has irrevocably pledged to redeem and retire the Refunded Bonds. Such payment, redemption and retirement shall be irrevocable upon the delivery of the 2021B Bonds.

Reference is hereby made to the Bond Resolution for the refunding provisions of the Refunded Bonds.

The Issuer has caused to be delivered to the Escrow Agent statements setting forth the interest payment schedules and maturity schedules of the Refunded Bonds by amount, date of maturity and interest rates, the amount of interest to be paid on each semiannual interest payment date and the amount of the principal to be paid on the date that the Refunded Bonds are to be redeemed, and by execution of this Escrow Agreement, the Escrow Agent acknowledges receipt of such statements.

ARTICLE II.
DEFINITIONS

All terms used herein, unless otherwise defined herein, shall have the meanings set forth in the Bond Resolution. For all purposes of this Escrow Agreement, except as otherwise expressly provided or unless the context otherwise requires, the following terms shall have the following meanings:

"Bond Resolution" shall mean the Resolution of the Issuer authorizing the issuance of the 2021B Bonds and the refunding of the Refunded Bonds, which Resolution was adopted on May 10, 2021.

"Escrow Account" shall mean the Escrow Account on deposit with the Escrow Agent created hereunder for the purpose of refunding the Refunded Bonds.

"Escrow Agent" shall mean U.S. Bank National Association, Corporate Trust Department, Salt Lake City, Utah.

"Escrow Agreement" shall mean this agreement by and between the Issuer and the Escrow Agent providing for the refunding and redemption of the Refunded Bonds.

"Escrow Securities" shall mean direct obligations of the United States of America, or other securities, the principal and interest of which are unconditionally guaranteed by the United States of America, including obligations issued or held in book entry form on the books of the Department of the Treasury of the United States of America.

"Issuer" shall mean Joint School District No. 421, Valley and Adams Counties, State of Idaho.

"Redemption Date" with respect to the Refunded Bonds shall mean August 1, 2022.

"Refunded Bonds" shall mean the Series 2012 Bonds as specifically described in Article III hereof.

"Series 2012 Bond Resolution" means the Resolution of the Issuer adopted on November 1, 2012, authorizing the Series 2012 Bonds.

"Series 2012 Bonds" means the $19,540,000 General Obligation Refunding Bonds, Series 2012, of the District, issued on November 20, 2012, as authorized by the 2012 Bond Resolution.

"2021B Bonds" means the Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty), authorized to be issued under the Bond Resolution.

"Written Certificate and Request" shall have the meaning set forth in the Bond Resolution.

ARTICLE III.
MATURITIES AND REDEMPTION PROVISIONS

Section 3.1. Refunded Bonds.

The Refunded Bonds maturing on and after August 1, 2023, are subject to redemption on any date on or after August 1, 2022, at the par amount thereof, plus accrued interest to the date of redemption. The District will also be refunding the 2022 maturity, the payment of which will be escrowed to maturity. The Refunded Bonds mature and bear interest as follows:

Maturity Dates –August 1	Principal Maturing	Interest Rate (Per Annum)	CUSIP 919278
2022	$ 1,960,000	5.000%	CL3
2023	2,070,000	5.000	CM1
2024	2,155,000	3.000	CN9
2025	2,225,000	3.000	CP4
2026	2,285,000	3.000	CQ2

ARTICLE IV.
PLAN OF REFUNDING FOR THE REFUNDED BONDS

Section 4.1. Receipt of Funds.

[On the date hereof, the Escrow Agent will receive from the Issuer available funds from its existing bond fund in the amount of $_____ (the "District Funds").]

On the date of issuance of the 2021B Bonds, the Escrow Agent will receive via wire transfer from Piper Sandler & Co., as underwriter on behalf of the Issuer, proceeds of the 2021B Bonds (the "Bond Proceeds") in the amount of $_____. [The Bond Proceeds together with the District Funds shall total $_____.]

On the date of issuance of the Bonds, the Escrow Agent will credit an amount of Bond Proceeds [and an amount of District Funds,] as specified in a Written Certificate and Request, to the purchase of the Defeasance Securities to be described at the time of purchase and listed in Attachment 1 hereto, and the Escrow Agent will retain a balance as a cash deposit, if any, in the Escrow Account. The Escrow Agent will credit from the Bond Proceeds [or District Funds] an amount to pay the costs of issuance to be disbursed from the 2021 Costs of Issuance Fund in accordance with Article IV hereof.

Section 4.2. Deposit of Escrow Securities Into the Escrow Account.

The Escrow Agent will establish the Escrow Account and will hold the Escrow Account separate and apart from all other funds and accounts held by the Escrow Agent. Simultaneously with the delivery of the 2021B Bonds, the Issuer will cause to be deposited irrevocably into the Escrow Account, for the security and benefit of the owners of the Refunded Bonds, the Escrow Securities, including cash, as described in Attachment 1 hereto.

The Issuer acknowledges that to the extent regulations of the Comptroller of the Currency or any other regulatory entity grant the Issuer the right to receive brokerage confirmations of the security transactions as they occur, the Issuer specifically waives receipt of such confirmations to the extent permitted by law. The Escrow Agent will furnish the Issuer periodic cash transaction

statements that include the detail for all investment transactions made by the Escrow Agent hereunder.

Section 4.3. Disbursements By Escrow Agent.

The Escrow Agent shall present for payment on the due dates thereof the Escrow Securities and shall apply the proceeds derived therefrom in accordance with the provisions of this Escrow Agreement to pay interest accruing on the Refunded Bonds on the interest payment dates thereof to and including the Redemption Date, in accordance with the Verification Report attached as Attachment 2 hereto (the "Verification Report").

On or before the Redemption Date, the Escrow Agent, in its capacity as paying agent for the Refunded Bonds, shall present for payment on the due dates thereof the Escrow Securities and shall apply the proceeds derived therefrom to redeem and retire the Refunded Bonds on the Redemption Date, at the price equal to the par amount thereof, together with the interest accrued thereon, from the preceding interest payment date, as applicable, in accordance with the Verification Report.

Section 4.4. Escrow Securities.

The Escrow Securities (described in Attachment 1 hereto), as such may be substituted pursuant to this Escrow Agreement, shall mature not later than the date needed to pay the interest accruing on the Refunded Bonds and will be sufficient to redeem and retire the Refunded Bonds on the Redemption Date.

Section 4.5. Safekeeping of the Escrow Securities.

All Escrow Securities, money and investment income deposited with or received by the Escrow Agent pursuant to Section 4.1 shall be subject to the trust created by this Escrow Agreement and irrevocably pledged only for the Refunded Bonds' debt service, and the Escrow Agent shall be liable for the safekeeping thereof. All money deposited with the Escrow Agent or received by the Escrow Agent as maturing principal or interest on the Escrow Securities prior to the times the Escrow Agent is required to make the payments hereinbefore set forth shall be held by the Escrow Agent and shall not be reinvested.

All income derived from the Escrow Securities and any money deposited with the Escrow Agent pursuant to Section 4.2 of this Escrow Agreement that is not required to make the payments hereinbefore required to be made shall be paid to the Issuer for the credit of the Bond Account under the Bond Resolution, upon payment in full of the Refunded Bonds.

Section 4.6. Substitution of the Escrow Securities; Reinvestment.

The Issuer has reserved the right to request the Escrow Agent to substitute higher yielding direct noncallable obligations of the United States for investments in the Escrow Account in the event it may do so pursuant to Section 103 of the Code, provided that at all times

the money and Escrow Securities in the Escrow Account shall be sufficient, without any further investment, to refund and retire the Refunded Bonds. Prior to each such substitution, the Issuer will obtain:

(a) A supplemental verification addressed to the Issuer and the Escrow Agent from an independent firm of certified public accountants, which shall be satisfactory to nationally recognized bond counsel, that the money and Escrow Securities on deposit after such substitution will be sufficient, without any further investment, to effect the refunding of the Refunded Bonds and that such substitute Escrow Securities are noncallable; and

(b) An unqualified written legal opinion addressed to the Issuer and the Escrow Agent from nationally recognized bond counsel that such substitution will not cause the interest on the Refunded Bonds to become includible in gross income for federal and state income tax purposes.

The Escrow Agent shall reinvest, to the extent possible at the written direction of an officer of the Issuer, the proceeds received upon maturity of the Escrow Securities listed in Attachment 1 which are not required to pay the Refunded Bonds on such date, or accrued interest thereon, in Escrow Securities that are state and local government series securities ("SLGS") or if SLGS are not available in other Escrow Securities in compliance with promulgations by the U.S. Treasury. The Escrow Agent shall purchase the SLGS for the account of the Issuer directly from the United States Government at the written direction of the Issuer. The Issuer agrees to comply with Part 344 of title 31, Code of Federal Regulations and with such other regulations of the United States Treasury, Bureau of Public Debt as are from time to time in effect in subscribing for and purchasing such SLGS, including without limitation requirements with respect to submitting subscriptions to a Federal Reserve Bank or Branch in advance (currently between 60 and 15 days in advance) of the date of purchase of the SLGS.

The Escrow Agent shall not otherwise invest surplus cash which it holds from time to time in the Escrow Account unless it receives written direction from an authorized officer of the Issuer, it receives an opinion of the Issuer's bond counsel as to the legality of any such investment and it makes such investment in accordance with the provisions of this Section.

The Escrow Agent shall not be responsible or liable for any diminution of the funds held in the Escrow Account that may result from any actions taken pursuant to the written direction of Issuer under this Escrow Agreement, particularly this Section 4.6, including any losses on any investment required to be liquidated prior to maturity in order to make a payment or distribution.

Section 4.7. Surplus Money.

If at any time during the term of the escrow created pursuant to this Escrow Agreement there should be Escrow Securities and/or money held by the Escrow Agent in excess of that required to make all remaining payments described in Section 4.3 hereof, when due, considering the interest to be earned on such Escrow Securities and the Issuer submits written requests that such surplus obligations or the proceeds thereof or such surplus money be returned by the

Escrow Agent to the Issuer, the Escrow Agent shall do so forthwith; *provided however*, that prior to requesting any such transfer, the Issuer shall have furnished to the Escrow Agent:

(a) A supplemental verification addressed to the Issuer and the Escrow Agent from an independent firm of certified public accountants, which shall be satisfactory to nationally recognized bond counsel, that the money and Escrow Securities on deposit after such transfer will be sufficient, without any further investment, to effect the refunding of the Refunded Bonds; and

(b) An unqualified written legal opinion addressed to the Issuer and the Escrow Agent from nationally recognized bond counsel that such transfer will not cause the interest on the Refunded Bonds to become includible in gross income for federal and state income tax purposes.

Notwithstanding any provision of this Section 4.7 to the contrary, any money remaining on deposit with the Escrow Agent after the payment and retirement in full of the Refunded Bonds shall be transferred to the Issuer for deposit into the Bond Account under the Bond Resolution.

ARTICLE V.
PAYMENT OF THE COSTS OF ISSUANCE

The Issuer has established under the Bond Resolution an account designated the "2021 Costs of Issuance Fund" to be held by the Escrow Agent on behalf of the Issuer. Upon delivery of the 2021B Bonds and receipt of the Bond Proceeds thereof pursuant to Section 4.1 hereof, the Escrow Agent shall deposit an amount of the Bond Proceeds, an amount of the proceeds of the Issuer's General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) (the "2021A Bonds") [and/or District Funds] as specified in a Written Certificate and Request into the 2021 Costs of Issuance Fund to pay costs of issuing the 2021A Bonds and 2021B Bonds up to such amount. As directed in a Written Certificate and Request by the Issuer, the Escrow Agent shall disburse monies from the 2021 Costs of Issuance Fund upon receipt of invoices for payment. Pending payment of all costs of issuance, the monies held in the 2021 Costs of Issuance Fund shall be invested by the Escrow Agent in investments as may be directed in writing by the Issuer, which shall be investments permitted under Section 67-1210, Idaho Code, with any interest received on such investments to remain in the 2021 Costs of Issuance Fund. After payment of costs of issuance or no later than forty-five (45) days after the date hereof, any excess monies remaining in the 2021 Costs of Issuance Fund shall be transferred promptly by the Escrow Agent to the Issuer for deposit into the Bond Account under the Bond Resolution.

ARTICLE VI.
DUTIES AND OBLIGATIONS OF THE ESCROW AGENT

The duties and obligations of the Escrow Agent shall be prescribed by the provisions of this Escrow Agreement, and the Escrow Agent shall not be liable except for the performance of its duties and obligations as specifically set forth herein and to act in good faith in the

performance thereof and no implied duties or obligations shall be incurred by such Escrow Agent other than those specified herein.

The Escrow Agent makes no representation as to value, condition or sufficiency of the Escrow Account, or as to the title of the Issuer thereto, or as to the security afforded hereby, and the Escrow Agent shall not incur any liability or responsibility in respect to any such matters.

The Escrow Agent may consult with counsel of its choice and the opinion of such counsel shall be full and complete authorization and protection with respect to any action taken or not taken or suffered by it hereunder in good faith and in accordance with the opinion of such counsel.

Nothing contained herein shall require the Escrow Agent to advance its own funds or otherwise incur direct financial liability to carry out its obligations hereunder or to exercise any of its rights or powers hereunder. If there are any difficulties in payment of the Refunded Bonds, the Escrow Agent shall notify the Issuer in writing.

Any notice, authorization, request or demand required or permitted to be given in accordance with the terms of this Escrow Agreement shall be in writing.

ARTICLE VII.
NOTICES OF REDEMPTION AND DEFEASANCE

Section 7.1. Notice of Redemption of Refunded Bonds.

The Refunded Bonds will be irrevocably called for redemption on August 1, 2022, the Redemption Date. Notice of redemption of the Refunded Bonds will be given by the Escrow Agent, in its capacity as paying agent for the Refunded Bonds, as provided in the Series 2012 Bond Resolution, in substantially the form attached hereto as Attachment 3. In addition, the notice of redemption of the Refunded Bonds shall be filed with the Municipal Securities Rulemaking Board through its Electronic Municipal Market Access system (EMMA), or such other nationally recognized municipal securities information repository recognized by the Securities and Exchange Commission from time to time.

Section 7.2. Notice of Defeasance of Refunded Bonds.

The Escrow Agent, in its role as paying agent for the Refunded Bonds, is hereby authorized and directed to i) give notice of the defeasance of the Refunded Bonds, to the holders thereof according to the provisions of the Series 2012 Bond Resolution, and ii) to file notice of defeasance of the Refunded Bonds with the Municipal Securities Rulemaking Board through its Electronic Municipal Market Access system (EMMA), or such other nationally recognized municipal securities information repository recognized by the Securities and Exchange Commission from time to time, in substantially the form attached hereto as Attachment 4.

ARTICLE VIII.
COMPENSATION OF ESCROW AGENT

By execution hereof the Escrow Agent acknowledges receipt of the sum of $2,000.00 for services rendered and to be rendered by it, except for the costs of publishing the notice of redemption, which Issuer agrees to reimburse the Escrow Agent, pursuant to the provisions of this Escrow Agreement in payment of all fees and compensation of the Escrow Agent, and the Escrow Agent expressly acknowledges that it is not entitled to a lien, nor shall it ever assert a lien, on any Escrow Securities or other obligations or money of the Issuer held by it pursuant to this Escrow Agreement. The Escrow Agent hereby agrees that such compensation arrangements have been made to the satisfaction of the Escrow Agent.

ARTICLE IX.
AMENDMENTS TO THIS ESCROW AGREEMENT

The Escrow Agent and the Issuer recognize that the owners of the Refunded Bonds have a beneficial interest in the money and the Escrow Securities to be held in the Escrow Account in trust by the Escrow Agent pursuant to this Escrow Agreement. Therefore, this Escrow Agreement shall be subject to revocation or amendment only for the purposes of clarifying an ambiguity in the duties and obligations set forth hereunder, or altering the reporting or other ministerial obligations of the Escrow Agent to the Issuer, *provided* that no such amendment shall permit the Escrow Agent to invest in or deposit in the Escrow Account any obligations other than noncallable direct obligations of the United States of America, and each such amendment shall be accompanied by:

(a) A supplemental verification addressed to the Issuer and the Escrow Agent from an independent firm of certified public accountants, which shall be satisfactory to nationally recognized bond counsel, that the money and Escrow Securities on deposit after the amendment will be sufficient, without any further investment, to effect the refunding of the Refunded Bonds;

(b) An unqualified written legal opinion addressed to the Issuer and the Escrow Agent from nationally recognized bond counsel that such amendment will not cause the interest on the Refunded Bonds to become includible in gross income for federal and state income tax purposes; and

(c) A certificate signed by the Chair or Vice Chair of the Board of Trustees for the Issuer confirming that the Issuer has provided the notice of the amendment to the respective rating agencies that rated the Refunded Bonds.

No amendment shall be effective unless the same shall be in writing and signed by the parties hereto.

ARTICLE X.
NOTIFICATION OF DEFICIENCY

The Escrow Agent shall give the Issuer prompt notice if the Escrow Agent shall determine there are or will be insufficient money or Escrow Securities to make the payments specified in Section 4.2 hereof, and the Issuer shall deposit with the Escrow Agent additional sums of money required to correct such deficiencies. Escrow Agent shall not in any manner be responsible for insufficiency of funds in the Escrow Account, for the failure of Escrow Securities to provide amounts sufficient to pay Refunded Bonds or any failure of the obligors of the Escrow Securities to make timely payments thereon.

ARTICLE XI.
SUCCESSOR ESCROW AGENT

The obligations assumed by the Escrow Agent pursuant to this Escrow Agreement may be transferred by the Escrow Agent to a successor if (a) the Escrow Agent has presented evidence satisfactory to the Issuer and its bond counsel that the successor meets the requirements of Idaho Code Section 57-504, as now in effect or hereafter amended; (b) the successor has assumed all the obligations of the Escrow Agent under this Escrow Agreement; and (c) all the Escrow Securities and money then held by the Escrow Agent pursuant to this Escrow Agreement have been duly transferred to such successor.

Any company into which the Escrow Agent may be merged or converted or with which it may be consolidated or any company resulting from any merger, conversion or consolidation to which it shall be a party or any company to which the Escrow Agent may sell or transfer all or substantially all of its corporate trust business, shall be the successor to the Escrow Agent without the execution or filing of any paper or further act, anything herein to the contrary notwithstanding.

If at any time the Escrow Agent or its legal successor or successors should become unable, through operation of law or otherwise, to act as Escrow Agent hereunder, or if its property and affairs shall be taken under the control of any state or federal court or administrative body because of insolvency or bankruptcy or for any other reason, a vacancy shall forthwith exist in the office of Escrow Agent hereunder. In such event the Issuer, by appropriate action, promptly shall appoint an Escrow Agent to fill such vacancy. If no successor Escrow Agent shall have been appointed by the Issuer within 60 days, a successor may be appointed by the owners of a majority in principal amount of the Refunded Bonds then outstanding by an instrument or instruments in writing filed with the Issuer, signed by such owners or by their duly authorized attorneys-in-fact. If, in a proper case, no appointment of a successor Escrow Agent shall be made pursuant to the foregoing provisions of this section within three months after a vacancy shall have occurred, the owner of any Refunded Bond or the Escrow Agent may apply to any court of competent jurisdiction to appoint a successor Escrow Agent. Such court may thereupon, after such notice, if any, as it may deem proper, prescribe and appoint a successor Escrow Agent.

ARTICLE XII.
MISCELLANEOUS

In the event any one or more of the provisions contained in this Escrow Agreement shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provision of this Escrow Agreement, but this Escrow Agreement shall be construed as if such invalid or illegal or unenforceable provision had never been contained herein. If any portion of this Escrow Agreement is amended, severed or revoked, the Issuer agrees to notify and provide draft copies of any amendatory documents to any rating agency with a current rating on the 2021B Bonds prior to such action.

Execution of this Escrow Agreement by the Escrow Agent shall constitute written acknowledgment by the Escrow Agent of its receipt from the Issuer of all monies and Escrow Securities to be deposited into the Escrow Account specified herein.

This Escrow Agreement may be executed in several counterparts, each of which shall be regarded as the original and all of which shall constitute one and the same Escrow Agreement.

This Escrow Agreement shall be governed by the laws of the State of Idaho.

[The following page is the signature page.]

Dated as of the day and year first above written.

JOINT SCHOOL DISTRICT NO. 421, VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

By: _____
Chair, Board of Trustees

U.S. BANK NATIONAL ASSOCIATION

By: _____
Vice President

ATTACHMENT 1

ESCROW SECURITIES

(See attached)

ATTACHMENT 2

VERIFICATION REPORT

ATTACHMENT 3

NOTICE OF REDEMPTION

JOINT SCHOOL DISTRICT NO. 421,
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012
DATED NOVEMBER 20, 2012

Notice is hereby given that Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "Issuer"), has called and does hereby call for redemption on August 1, 2022, its General Obligation Refunding Bonds, Series 2012, dated as of November 20, 2012, maturing on and after August 1, 2022, as set forth below, at the Redemption Price equal to 100% of the principal amount thereof, plus accrued interest to the date fixed for redemption.

Maturity Dates –August 1	Principal Maturing	Interest Rate (Per Annum)	CUSIP 919278
2022	$ 1,960,000	5.000%	CL3
2023	2,070,000	5.000	CM1
2024	2,155,000	3.000	CN9
2025	2,225,000	3.000	CP4
2036	2,285,000	3.000	CQ0

Notice is further given that funds necessary to pay the redemption price for each such bond, arising from the investment of the proceeds of sale of certain refunding bonds, will be available at the place of payment on the redemption date and interest on such bonds shall cease to accrue from and after such redemption date and that on said date there will become due and payable on each of said bonds the principal of and interest accrued thereon to the redemption date.

The Bonds will be due and payable at the following addresses:

Registered/Certified Mail: U.S. Bank National Association
_____
_____

Air Courier: U.S. Bank National Association
_____
_____

In Person: U.S. Bank National Association
_____
_____

*No representation is made as to the correctness of the CUSIP numbers indicated in the Redemption Notice or any Bond.

Given by order of the Board of Trustees of Joint School District No. 421, Valley and Adams Counties, State of Idaho, this ____ day of _____, 202_.

U.S. BANK NATIONAL ASSOCIATION, Paying Agent

By: _____
Its: _____

ATTACHMENT 4

NOTICE OF DEFEASANCE

JOINT SCHOOL DISTRICT NO. 421,
VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

GENERAL OBLIGATION REFUNDING BONDS, SERIES 2012
DATED NOVEMBER 20, 2012

NOTICE IS HEREBY GIVEN to the holders of the General Obligation Refunding Bonds, Series 2012, maturing as set forth below (the "Refunded Bonds") of Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"), and more particularly described as:

Maturity Dates –August 1	Principal Maturing	Interest Rate (Per Annum)	CUSIP 919278
2022	$ 1,960,000	5.000%	CL3
2023	2,070,000	5.000	CM1
2024	2,155,000	3.000	CN9
2025	2,225,000	3.000	CP4
2036	2,285,000	3.000	CQ0

that money and direct obligations of the United States of America, the principal of and the interest on which when due will be sufficient to pay when due the debt service on the Refunded Bonds, or upon call for redemption, as applicable, have been deposited in escrow with U.S. Bank National Association, as Escrow Agent pursuant to an Escrow Agreement between the District and Escrow Agent dated _____, 2021.

In accordance with the terms of the Resolution of the District pursuant to which the Refunded Bonds were issued, the Refunded Bonds and the interest accrued thereon are deemed to have been paid.

Moneys will be available from the money and from the principal of and interest on such direct obligations of the United States of America held by the Escrow Agent, the undersigned Paying Agent, to pay debt service on the Refunded Bonds as the same becomes due, or upon call for redemption, as applicable, at the price equal to 100% of the principal amount thereof, plus accrued interest to the date of redemption, in accordance with their terms and the terms of the Resolution of the District pursuant to which the Refunded Bonds have been issued.

Dated _____, 202_.

U.S. BANK NATIONAL ASSOCIATION, Paying Agent

By: _____
Its: _____

EXHIBIT G

FORM OF DELEGATION CERTIFICATE

CERTIFICATE AS TO BOND PRICING AND RELATED MATTERS

The undersigned officials of Joint School District No. 421, Valley and Adams Counties, State of Idaho (the "District"), do hereby certify as follows (capitalized terms used herein and not defined have the meanings assigned to such terms in the Resolution, hereinafter defined):

1. We are familiar with the Resolution of the District adopted on _____, 2021 (the "Resolution") to authorize issuance of the District's General Obligation Bonds, Series 2021A (Sales Tax and Credit Enhancement Guaranty) (the "2021A Bonds") and the District's Taxable General Obligation Refunding Bonds, Series 2021B (Sales Tax and Credit Enhancement Guaranty) (the "2021B Bonds" and together with the 2021A Bonds, collectively, the "Bonds") and related documents, which Bonds were sold this date to Piper Sandler & Co. (the "Underwriter").

2. Section 209 of the Resolution delegated to the undersigned, as Delegated Officers, the power to make certain determinations on the date of sale of the Bonds.

3. Pursuant to such delegation, the Delegated Officers hereby determine as follows:

(a) Details of the terms of the Bonds are reflected in the final bond sale number schedules provided by the Underwriter, on this date, which schedules are attached as Exhibit A hereto.

(b) The aggregate principal amount of the 2021A Bonds is $_____, which does not exceed $22,500,000. The aggregate principal amount of the 2021B Bonds is $_____, which does not exceed the aggregate principal amount of the Refunded Bonds.

(c) The interest rate of the Bonds is _____ percent (%).

(d) The final maturity of the 2021A Bonds is _____, which is not later than September 15, 2038. The final maturity of the 2021B Bonds is _____, which is not later than September 15, 2029.

(e) The Bonds were sold at the purchase price of $_____, representing the aggregate principal amount thereof [plus premium in the amount of _____ and less underwriters discount of $_____], which price is not less than the aggregate par amount of the Bonds.

(f) The Bonds maturing on or before September 15, ____ are not subject to optional redemption prior to maturity. [The Bonds maturing on or after September 15, ____ are subject to optional redemption on or after September 15, ____, in whole or in part, at the option of the District.]

4. The undersigned Delegated Officers hereby certify that the final terms and provisions of the Bond, as described in the attached **Exhibit A**, are consistent with, not in excess of and no less favorable than the terms set forth in Section 209 of the Resolution.

5. The undersigned Delegated Officers therefore awarded the sale of the Bonds to the Underwriter this date.

6. The Delegated Officers further certify that the amortization plan of the Bonds, as approved by execution of this Delegation Certificate, complies with the requirements of Section 33-1107(_), Idaho Code.

DATED: _____, 2021.

JOINT SCHOOL DISTRICT NO. 421, VALLEY AND ADAMS COUNTIES, STATE OF IDAHO

By: _____
Superintendent

By: _____
Business Manager

EXHIBIT A

FINAL NUMBERS PROVIDED BY UNDERWRITER

Policy 7700

Financial Management

Bond Account

Creation, Purpose, and Maintenance of Bond Account

Payment of principal and interest due on bonds shall be made by the District from an account (the "bond account") established under the resolution(s) authorizing bonds ("bond resolution(s)"). As required by the bond resolution, the bond account shall be maintained separate and apart from any other accounts of the District. A separate subaccount under the bond account shall be established for each series of bonds. All bond tax receipts and bond levy subsidy payments, hereinafter defined, shall be credited to the bond account separate and apart from the funds for the payment of principal or interest on any other series of bonds, and separate and apart from any non-bond levy revenues of the District, as hereinafter defined.

The bond account shall be monitored by the District's Business Manager. Unless otherwise provided by District resolutions, agreements entered into in connection with the issuance of bonds, or any tax certificate with respect thereto, the Business Manager shall maintain records and shall prepare regular, periodic statements regarding the investments, deposits, and disbursements involving funds held in the bond account.

Definitions

"Bond Guaranty Programs" mean collectively the programs of the State of Idaho pursuant to the Idaho School Bond Guaranty Act, Title 33, Chapter 53, Idaho Code, and the School District Bond Credit Enhancement Program under Title 57, Chapter 7, Idaho Code.

"Bond Levy Subsidy Payments" mean subsidy payments received by the District from the State of Idaho bond levy equalization fund under Sections 33-906, 33-906A, and 33-906B, Idaho Code or any successor provision.

"Bond Tax Receipts" mean funds derived from the District's general obligation bond levy under the applicable Bond Resolution, levied, assessed, certified, extended, and collected by the District or on behalf of the District by the county or counties annually at the time when and in the manner in which other general taxes of the District are levied, upon all the taxable property within the limits of the District, in addition to all other authorized taxes and assessments in the amount specified by Sections 33-802 and 33-802A, Idaho Code.

"Investment Securities" means such investments as shall be legal investments for such funds under Idaho law as then in effect.

"Non-Bond Levy Revenues" mean revenues, including but not limited to, property tax revenues and operating levy property tax revenues, State funds in replacement of property tax revenues,

sales tax revenue sharing funds, or other funds collected on the District's behalf by the Counties and then disbursed to the District.

Deposit of Funds into Bond Account; Payment of Bonds

There shall be deposited into the applicable subaccount under the bond account no later than five days of receipt:

1. Bond tax receipts;
2. Bond levy subsidy payments; and
3. Such other funds as the District shall designate as irrevocably available to pay principal and interest on the applicable bonds.

These deposits shall be in amounts sufficient to meet the payments of principal and interest on bonds as the same mature, as provided in the applicable bond resolution. Non-bond levy revenues shall not be deposited into the bond account.

The District shall pay debt service on bonds from funds held in the bond account pursuant to the provisions of the applicable bond resolution, but nothing herein contained shall be construed to prevent the District from paying the interest on or the principal of bonds from any other funds in its hands and available for that purpose.

Investment of Funds in Bond Account

Moneys held in the bond account and subaccounts thereunder shall be invested and reinvested by the District to the fullest extent practicable in investment securities which mature not later than such times as shall be necessary to provide moneys when needed for payment of debt service on bonds. All investment earnings shall be retained in the bond account.

For purposes of investment of funds in the bond account, the District may consider earnings on funds held in the bond account which are not expected to be used to pay principal and interest on bonds to be held for the purpose of paying principal and interest on other bonds issued or to be issued by the District or to be used for any lawful purpose of the District.

State Guaranty Programs

In the event bonds are guaranteed by the Bond Guaranty Programs, and pursuant to the applicable bond resolution, the District shall transfer moneys from the bond account to the paying agent sufficient for the scheduled debt service payment on the bonds at least 15 days before each principal or interest payment date for the bonds, pursuant to the provisions of the applicable bond resolution.

DRAFT

Use of Funds in Bond Account

The District shall use the funds held in the bond account for the timely payment of principal (including any redemption premium) and interest on the District's bonds, and related expenses, and for no other purposes. Upon payment in full of the bonds, remaining funds in the bond account may be applied by the District in the manner provided by law.

Legal Reference:	Title 33 Chapter 53	Idaho School Bond Guaranty Act
	I.C. § 33-802 *et. seq.*	Budget and Tax Levy
	I.C. § 33-906 *et. seq.*	School Funds
	I.C. § 57-728	Credit Enhancement Program for School District Bonds

Policy History:
Adoption: May 2021
Revised on:
Reviewed on:

DRAFT

McCall-Donnelly Joint School District No. 421

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

May 10, 2021

To: McCall-Donnelly Board of Trustees

From: Jim Foudy, Superintendent

Subject: Selection of Architectural Services

Following the successful passage of the March 9, 2021 bond election, a Request for Proposals for Architectural Services (RFP) was initiated. The selection was a qualifications-based process. Two firms submitted timely responses. RFPs were reviewed in detail and follow up interviews were conducted with each firm.

Administration recommends the Board authorize the superintendent to enter negotiations with Design West and subsequently execute a contract for services. If contract negotiations are unsuccessful, recommendation is made to authorize the superintendent to negotiate with Cole Architects for the same.

BARBARA R. MORGAN ELEMENTARY SCHOOL

"HOME OF THE EAGLES"

STUDENT & PARENT HANDBOOK

Mission Statement:

"Developing Lifelong Learners *Today"*

Vision Statement:

Provide a safe environment which affords opportunities to:

- Explore, create, and achieve
- Be challenged
- Become independent
- Develop a sense of community, stewardship, and belonging

Barbara R. Morgan Elementary School

BRMES

Address: 125 North Samson Trail

Phone: (208) 634-2219

Fax: (208) 634-4695

To see this year's School Calendar go to:

McCall Donnelly Home Page: www.mdsd.org

This handbook was compiled to give you information about BRMES. Please spend some time reviewing it. We hope it answers some of the questions you may have. Please notify the school if you have any changes in your household. This information is vital to maintain accurate records.

We are looking forward to another productive year and welcome you to participate in your child's/children's educational process.

BRMES Daily Schedule

7:30: Office Opens
7:45-8:05: Buses arrive, playground and cafeteria OPEN

Fall/Spring: Students go to:
1. Playground (dressed for the outdoors)
2. Café for breakfast

October to April: Students go to:
1. Music room for board games
2. Gym for walking
3. Playground (dressed for the outdoors)
4. Café for breakfast

8:05: 1st Bell: Students go to classroom
8:10: 2nd Bell: **School Begins**
8:15: Tardy Bell

3:00: Dismissal Bell
3:30: Office Closes

Early Release Time is 1:15 PM per the District Calendar on select days.

Attendance

Consistent attendance is a very important aspect of your child's education. Regular classroom attendance is essential to the learning process. If your child reached more than 10% of total missed days of school (excused and non-excused) you will receive an attendance letter at the end of every quarter. This letter serves as a notification of our attendance policy and encourages you to help get your child to school daily.

Please call the school before 8:30 AM at 634-2219 when your child is absent. You can leave a voice mail if it's before the school opens.

Academic (RtI) Model

We use an academic RtI (Response to Intervention) model as our three tiered model of supporting student's academic needs. This model allows us to identify students who are at risk in a specific area and providing specific research-based interventions. Progress is monitored and intervention adjustments are made until we find success. This process can be used for gifted and talented learners, reading, writing, and math concerns, social/emotional concerns, physical therapy, occupational therapy, speech and language concerns, overall wellness and attendance and tardies.

Academic Screeners/Assessments

Students will participate in the following screeners or school wide assessments throughout the school year to measure growth and provide appropriate interventions.

	iStation/IRI Monthly	Writing Prompt 2-3x/year	Vision & Hearing 1x/year	MAP Reading & Math 2x/year	SBAC/I SAT ELA & Math 1x/year	SBAC/I SAT Science 1x/year
Kindtn.	**x**	**x**	**x**			
1st Grade	**x**	**x**				
2nd Grade	**x**	**x**				
3rd Grade	**x**	**x**		**x**	**x**	
4th Grade		**x**	**x**	**x**	**x**	
5th Grade		**x**		**x**	**x**	**x**

Students will have a daily 30-40 minute block of additional reading and/or math based on screening results.

Behavior (RtI) Model

We use PBIS (Positive Behavior Interventions of Supports) as our four step model of teaching appropriate school behavior.

Behavior Screening

Twice a year, all student behaviors will be rated by their teachers. This rating will indicate any concerns about the students. Once students are identified, the school counselor will briefly check in with them and may be in touch with parents if there are concerns. The counselor can then help identify helpful resources or offer services at school that best support the student and family.

Our school wide expectations are:

Take Care of Yourself
Take Care of Others
Take Care of Our Place

EXPECTATIONS:

EAGLES SOAR

(Take care of yourSelf, Others, And ouR place)

	YOURSELF	OTHERS	PLACE
Hallway Transitions	Walk Single File on the Right Stairs: One Foot on Every Step with Soft Feet Silent Voice	Hands and Feet to Self	Keep the Floor Clean of Black Marks Pick up Trash
Restrooms	Wash Hands Personal Bubble	Enter with a Calm Walk Quiet Voices	Flush Throw Away Garbage Exit When Done
Playground	Line up Promptly Wear/Take Appropriate Clothing Play Safe	Follow Game Rules Include Others	Put Away Right Away (trash and equipment)
Cafeteria	Wait Patiently in Line Pick Your Seat Inside Voices	Personal Bubble Space 4 to a Bench Use Good Table Manners Hands and Food to Self	Clean Up Table Spot Put Waste in Correct Can

ACKNOWLEDGEMENT:

Students who are modeling positive school wide expectations can earn an 'Eagle Eye'. Eagle Eyes are collected in every classroom and random rewards and privileges are drawn regularly to acknowledge students for doing the right thing. Quarterly school wide challenges also support the desire for all kids to strive to earn Eagle Eyes for bonus rewards. Watch for Eagle Eyes to come home with your child.

CONSEQUENCES:

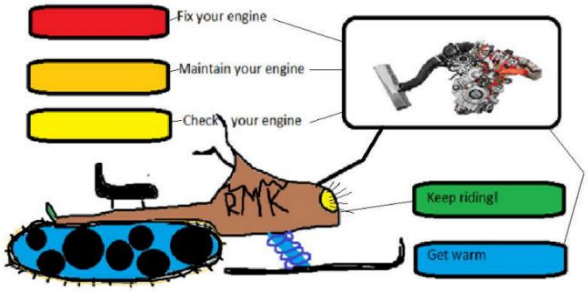
We will provide consequences for inappropriate conduct. All staff will utilize a variety of options to fit the infraction after we categorize the incident. Generally speaking, staff will fit the behavior to a consequence using district policy, Restorative Justice© techniques, Zones of Regulation©, and the Peace Wheel©.

We strive to involve the child, parent, staff member in choosing the best option to reteach the correct behavior.

Peace Wheel©

Level 1: Behaviors that impact the student's ability to learn	**Level 2:** Behaviors that interfere with the learning of others	**MAJOR/SIGNIFICANT Level 3:** Chronic, blatant (verbal or physical) that district and scare others that also affect orderly environment	**SEVERE Level 4:** Harmful, dangerous or illegal behaviors that caused or were meant to cause injury

Zone of Regulation© Charts



Restorative Questions©

- What happened?
- What were you thinking of at the time?
- What have you thought about since?
- Who has been affected by what you have done?
- What do you think you need to do to make things right?

TEACHING:

Our staff will utilize a variety of programs/curriculums/techniques to provide preventative lessons for students. Some of our main tools have been:

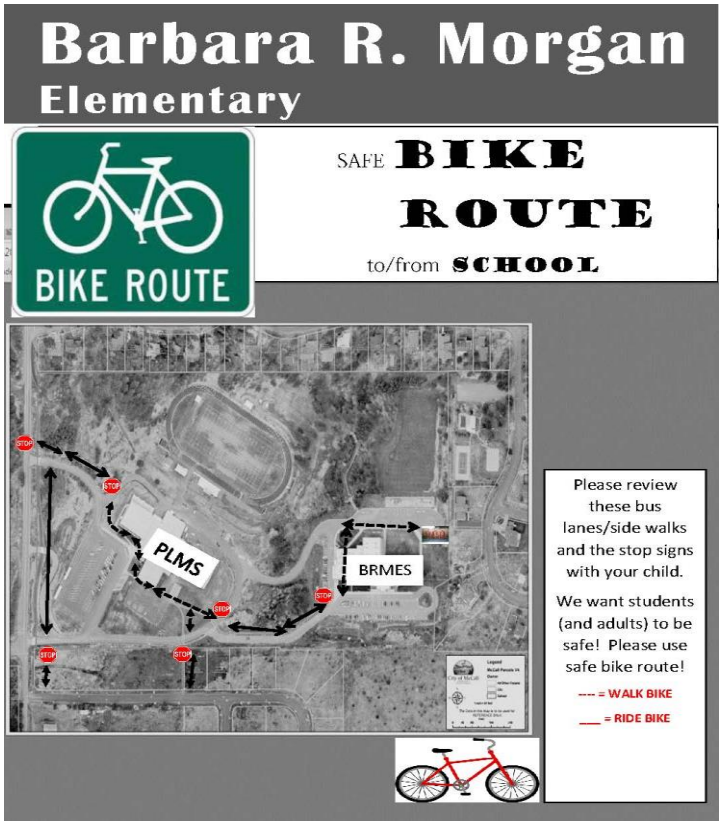
- Weekly lessons in every classroom through Positive Character Development Lessons (utilizing Great Body Shop©, Second Step© and Positive Action© Curriculums)
- Community meetings/circles in each classroom are utilized by our staff to teach and re-teach school wide expectations, consequences, and acknowledgements using social emotional curriculum.

TRACKING:

We track all behavior incidents to review trends, patterns, and find solutions to reoccurring problems. Our staff strives to communicate with parents through daily communications in a variety of ways (ie. agendas, home communication logs, text, email, website, phone calls).

Biking to/from School

Weather permitting, students are permitted to use a safe bike route to arrive or leave school on his/her bikes. Students are expected to walk bikes on the dotted line (see map)/across both PLMS grounds and BRMES grounds for safety. Bike helmets are strongly recommended. For your safety, bikes should be locked when parking them on school grounds.



Breakfast/Lunch

Breakfast is served each morning from 7:45 AM until 8:05 AM. Lunch is served from 11:00 AM to 1:00 PM. Each grade level has a 40 minute lunch and recess time (typically about 20 minutes for lunch and 20 minutes for recess). Students may take as long as they need for lunch before proceeding outside. Specific grade levels may have recess before lunch and times will be adjusted to

allow ample time for students to eat. See MDSD website for current pricing and menus.

A Free/Reduced application must be completed every school year either on paper or online. We encourage all families to apply. Charging is not permitted. Please let the school office know if you wish to join your child for lunch.

Lunch money should be sent in a sealed, labeled envelope, check, or paid on line with myschoolbucks.com.

Bullying Prevention

We will follow the MDSD Student and Family Success Guide as well as our policies when handling bullying. Our goal is to prevent bullying through a variety of proactive, positive character building lessons/curriculum. We teach students to help identify 'Is It Bullying' and/or utilize our school counselor in individual, group and full class lessons to teach other strategies.

"**Talk, Walk, Squawk**":

TALK: Use an assertive "I" statement: "I want you to leave me alone!"
WALK: If it happens a 2nd time, walk away.
SQUAWK: If the same child(ren) approaches you for the third time, tell an adult.

Bus Information

School bus rules are implemented by Harlow's Bus Company. Call Harlow's with any questions or concerns involving bus ridership at (208)634-1089. Bus expectations are:

- Use kind and appropriate language
- Do not eat or drink on the bus
- Cooperate with the driver
- Take care of the bus
- Stay in your seat
- Keep head, hands and feet inside the bus
- Sit where you have been assigned
- Ski's/Snowboards are not permitted on a regular school bus route

Dress

Dress code Policy 3350 is followed in addition to these procedures for our elementary aged children. It is our intent that students be dressed and groomed in clean, non-distracting, modest clothing that helps students learn and be comfortable.

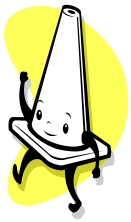
McCall's mountain weather is unique with its cool mornings and warm afternoons. Students need to dress appropriately for weather conditions to ensure comfortable outdoor play, as well as variable indoor heating/cooling. Layering (shirt, sweater or sweatshirt, jacket) is encouraged as it provides many options for outdoor wear. Coats, hats, gloves or mittens and warm footwear are necessary during the winter months. Snow pants are encouraged for outdoor play. Please label, with a name, your child's winter wear and all other items that may be taken off during the school day. Except in unusual circumstances, we ask that all children participate in outdoor recess unless your child has a medical note.

- Special dress up days may allow hats, pajamas, school spirit, and other nonstandard types of dress for a specific day.
- Foot apparel must be worn at all times. Closed toe shoes are required for PE class and to run on the playground. Students are not permitted to wear healies or roller shoes in the school or on the playground.
- Hats/Caps can be worn outside of classrooms and cafeteria (and inside classrooms only on a privilege day).
- Hair and Makeup should not distract learning.
- Snow on the Ground: Students in grades K-2 are encouraged to wear 'all 5' items (coats, hats, mittens/gloves, snow pants, and boots) at all recesses. Students in grades 3-5 are permitted to play in the snow only when wearing 'all 5'.

Drop Off & Pick Up

Safety to and from school is always a concern due to traffic conditions and parking problems. We ask that parents drop off and pick-up elementary students in the area designated as the loading area/curb side only by the main entrance. Please pull forward as far as possible to meet your child and watch for staff crossing guards.

Please do not leave your car unattended in the loading zone. This causes needless congestion and creates a safety hazard for all children and adults. If you want to go into the building and meet your child or visit with a staff member, please park in a designated parking spot. Crosswalks should be used with a crossing guard, to safely get to and from your vehicle.



Emergency Planning

School safety is a priority for us. Exterior doors are locked during the school day. Visitors and volunteers must sign in to be permitted in the classrooms after the bell rings. All guests must sign in at the front office. We take school safety seriously. We regularly practice four types of drills to help teach our students and staff about best practices/procedures in the event we ever need it. For emergency planning, we utilize the following:

1. Evacuations (fire drills)
2. Reverse Evacuations
3. Hall Checks
4. Lockdowns

In the event any of these are NOT a drill, we will utilize our Powerschool Alert System to notify you via text/email/phone call of the situation.

Field Trips

Students are asked to ride the bus to and from the school for field trips. If a parent is wanting an exception to this, a prior written request must be approved by the teacher and office prior to each field trip. Permission forms for class field trips are done when you enroll your child in the school.

Siblings and non-enrolled children are not permitted to attend school field trips. Parent/adult volunteers are often needed to help chaperone field trips. Classroom teachers will communicate with parents the specifics of each field trip.

Library

Every class visits the library on a weekly basis. The library is open to anyone for research or free reading. Parents are always welcome to come visit our school library. Please remember that families are responsible for the replacement of lost or damaged books. Students (or parents) can check out additional books whenever the library is open to fit your child's reading ability.

Lost & Found

We make every attempt to put all items in a common Lost & Found area in the building. Please remind your child to check the Lost & Found area regularly and to put your child's name on items. On the last day of school, items will be donated to a local thrift store.

PTA

We are proud to have a supportive Parent Teacher Association, PTA. This child advocacy group sponsors school activities, programs, and events to enhance our children's educational experience. Volunteer opportunities are available. If

you would like more information about how to become involved in this organization, please check out the PTA website link on our main homepage and consider following them on Facebook.

Recess

Recess is an important part of each day. All grade levels have scheduled recess time(s) in addition to any 'recess' time he/she might have before the 8:05 morning bell. Specific times are scheduled regularly for each grade level.

- **Kindergarten – 2nd Grade**: Up to 20 minutes in morning, 20 minutes at lunch, and up to 20 minutes in afternoon.
- **3rd - 5th Grade**: 20 minutes at lunch, and up to 15 minutes in the morning or afternoon.

Report Cards

Report cards are issued at the conclusion of each 9-week grading period. At the conclusion of the first grading period, a conference will be scheduled for you. The teacher will give the first report card to each family as well as an emailed copy will be sent. You are encouraged to keep in close contact with your child's teacher. If you desire a conference at any time, please send a note or email to the teacher or phone the school to schedule an appointment. Report cards are sent home with students in the 2nd and 3rd quarters, as well as sent by an email to each family. The final, 4th quarter report card is mailed & emailed after school is out.

PowerSchool is the program/app we use to collect and communicate grades. If you need help adding this free app to your smart device or creating your online account, contact our office for support.

Technology Use

Technology use is a privilege for our students. Any improper use may result in the loss of the privilege permanently.

iPad/Laptop/Desktop Expectations

- Leave settings alone
- Appropriate searches only
- Downloading is not permitted
- Passwords cannot be added. Keep logins, usernames, and passwords private.
- Do not set things on the iPad
- Report any issues immediately to your teacher or a staff member
- Keep all food and drinks away from iPad

- Keep fully charged
- Keep fingers clean

Telephone

Students will not be called out of class to make or take a call unless it is an emergency. Students should know how to get home daily and are only permitted to use the phone on a rare occasion to call home.

Toys/Sports Equipment/Personal Electronics/Valuables

We do our best to provide necessary toys and sport equipment to play with outside at recess. Students are not to bring personal items to school as they could get lost, stolen, damaged, or cause hard feelings. If you have ideas of equipment you'd like to see the school purchase, let us know.

Personal electronics/cell phones are only allowed if the parent is in support of this and recognize the school is not responsible for lost, stolen, or damaged devices. Devices must be left off (silenced) and in backpacks throughout the school day unless a teacher invites students to use a personal device.

Students should not bring money or valuables to school. Lunch money should be sent in a sealed, labeled envelope, check, or paid on line with "My School Bucks." Students are responsible for anything brought to school and the school cannot accept responsibility for lost or stolen articles. The office will secure/store large items for the day in the office (ie. skis, snowboards, scooters, skateboards, if needed).

Visitors & Volunteers

Visitors and volunteers must check in each time in the school office. All visitors and volunteers will sign in using our Visitor/Volunteer management system located at the front desk. Toddlers and non-enrolled students can only be in the school if approval was granted by the classroom teacher and/or school personnel. All volunteers are screened through a computer generated background check upon every entry to the school.

Parent Involvement Plan Title 1

Parent Involvement means the participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including and ensuring:

1. that parents play an integral role in assisting their child's learning;
2. that parents are encouraged to be actively involved in their child's education at school;
3. that parents are full partners in their child's education and are included, in decision-making and on advisory committees as appropriate to assist in the education of their child;
4. that parents are involved in identifying barriers to greater participation by parents in parent involvement activities.

Purpose: The purpose of parent involvement is to increase each parent's capacity to help their child(ren) be successful in school.

To facilitate meaningful parent involvement in our school we will:

1. **Develop a Parent Group:** The school has established a Parent Teacher Association or **PTA**, to assist in the review of their parent compact, parent involvement plan, use of parent involvement funds, and the annual review and evaluation of our school Title I program as well as the review and plan for school improvement.
2. **Annually review our Parent Involvement Plan**: The school will, with consultation and input from their parents, annually review and when necessary revise this parent involvement plan.
3. **Annually review our Parent /School Compact:** The school will, with consultation and input from their parents, annually review their Parent/School compact.
4. **Annually establish how Title I Parent Involvement Funds will be used:** The school will, with consultation and input from their parents, annually develop a plan for use of any and all Title I parent involvement funds.
5. **Annually review the use of Title I funds and evaluation of the use of these funds:** The school will, with consultation and input from their parents, annually review how Title I funds will be used throughout the school year.
6. **Facilitate regular, meaningful two-way communication:** The school will hold an annual meeting for parents to explain Title I and what it means to them as a parent and to their student(s) and to explain the right of parents to be involved in the school and in their child(ren)'s education. This will be done at Back to School Night, early in the fall. The school will also offer this information at meetings held at flexible and convenient times for parents.
7. **Build the capacity of parents to support their child(ren)'s learning:** The school will provide materials and training to help parents to work with their children to improve their children's achievement.
8. **Build the capacity of school staff to work with parents:** The school will work with the district Title I and LEP programs to train and educate staff in how to reach out to, communicate with, work with parents as equal partners, and build ties between the parent and the school.

Staff Roster will be updated with current employees before publishing.

DONNELLY ELEMENTARY SCHOOL HANDBOOK

2021-2022

Home of the Dragons

"Work Hard, Play Hard"

DAILY SCHEDULE

Grades PK – 5

7:30 A.M.	FRONT DOORS OPEN
7:30 – 7:40 A.M.	STUDENTS IN A DESIGNATED LOCATION
7:40 A.M.	CAFETERIA, OUTSIDE, AND LIBRARY OPEN
8:00 A.M.	SCHOOL BEGINS
8:10 A.M.	TARDY BELL
10:20 A.M.	RECESS
11:30 A.M.	LUNCH/RECESS
2:50 P.M.	DISMISSAL
3:15 P.M.	OFFICE CLOSES

TELEPHONE: 208-325-4433
FAX: 208-325-5030

DONNELLY ELEMENTARY SCHOOL STAFF

Eric Pingrey epingrey@mdsd.org - Superintendent
David Pickard dpickard@mdsd.org – Principal/Curriculum Director
Wendy Davenport wdavenport@mdsd.org – Secretary
Christine Butler cbutler@mdsd.org – Special Programs Secretary
Phil Schoensee pschoensee@mdsd.org – Special Programs Director

Sara Brodhecker sbrodhecker@mdsd.org – Preschool
Beth Heflin bheflin@mdsd.org – Kindergarten
Angel Hudson ahudson@mdsd.org – First Grade
Virginia Herbst vherbst@mdsd.org – Second Grade
Brakae Campbell bcampbell@mdsd.org – Teacher
Mary Stegner mstegner@mdsd.org – Third Grade
Carmen Tatum ctatum@mdsd.org – Fourth Grade
Deirdre Abrams dabrams@mdsd.org – Fifth Grade

Jim Griffith jgriffith@mdsd.org – Reading Specialist/Title I
Kelly O'Connell koconnell@mdsd.org – Physical Education
Traci Stanley tstanley@mdsd.org – Music
Carissa Hill chill@mdsd.org – Resource Room Teacher
Andrew Cochrane acochrane@mdsd.org - Gifted and Talented Program
Annika Olson aolson@mdsd.org – Speech Pathologist
Jolene Heinze jheinze@mdsd.org – Psychologist
Brenna Riggers briggers@mdsd.org – School District Nurse
Sara Covault scovault@mdsd.org - ELL/ESL Teacher

Margaux Crockett mcrockett@mdsd.org – Counselor
Meghan Minshall mminshall@mdsd.org - Counselor
Samantha Thielen sthielen@mdsd.org - Occupational Therapist Aide (OTA)
Snoja Engibous sengibous@mdsd.org – Physical Therapist Aide (PTA)
Lisa Howes lhowes@mdsd.org – Child Nutrition Supervisor
Jessica Haws jhaws@mdsd.org – Preschool Aide
?@mdsd.org – Library Assistant/Reading Aide
Lisa Andresen landresen@mdsd.org – Reading Aide
Maria Ames mames@mdsd.org - Special Education Aide
Tyra Shira tshira@mdsd.org – Kindergarten Aide
Lauryn Walz – lwalz@mdsd.org – Special Education Aide
? – Custodian
Sunny Matteson smatteson@mdsd.org – Master Chef

MCCALL-DONNELLY SCHOOL DISTRICT MISSION, VISION, AND BELIEF STATEMENTS

Mission Statement:
Developing Lifelong Learners *Today.*

Vision Statement:
Provide a safe environment which affords opportunities to:

- Explore, create, and achieve
- Be challenged
- Become independent
- Develop a sense of community, stewardship, and belonging

Belief Statement:
The McCall-Donnelly School District (MDSD) believes public education provides a learning environment that is challenging, authentic, and current.

DONNELLY ELEMENTARY
EXPECTATIONS & CONSEQUENCES

TAKE CARE OF YOURSELF
TAKE CARE OF OTHERS
TAKE CARE OF THIS PLACE
Suze Rutherford

ATTENDANCE (Policy 3122)
As a means of instilling values of responsibility and personal accountability, being at school and arriving on time is vital to your child's success. We encourage 100% attendance without a tardy for all students. Please contact the school prior to or on the day of an absence. It is the responsibility of the child and the parent to see that all make-up work is completed; however, make-up work cannot replace classroom learning or interaction with a teacher and classmates.

END OF DAY DISMISSAL
Safety of our children here at Donnelly Elementary is very important. Please follow these dismissal procedures to ensure that every child arrives home safely. Parents can enter the building @ 2:50 when the bell rings.

1. Any child being picked up by an adult will be waiting in the library.
2. Any child riding the bus will be walked to the bus by their teacher.
3. Walkers will go to the gym and wait for staff to walk them across the parking lot and street.
4. Your child will get home by their "default" unless the office has been directly notified prior to 2:30.
5. Notes are handed out to classrooms at 2:30.

SCHOOL FOOD SERVICE (Policy 8200)
Breakfast is served each morning from 7:45 A.M. to 8:05 A.M. Breakfast for students is $1.50, adults is $2.50. Student hot lunch is $2.75 for K-5 and adults is $4.40. Milk is $0.35.
CHARGING WILL NOT BE ALLOWED, so please consider purchasing lunches by the day, week, or month.
Make checks payable to: Donnelly Hot Lunch Program or go online to myschoolbucks.com. Parents may eat with their children. Please call the school in the morning if you wish to order a lunch. For information on free or reduced lunches please contact the school office at 325-4433.

SCHOOL LIBRARY
Students are allowed to check out books two at a time. They will keep the books for one week. They should return or renew the book each week on their classroom library day. If the book is two weeks overdue, a notice will be sent home with the student. **Parents and students are responsible for replacing or paying for damaged or lost books.**

FIELD TRIPS (Policy 3245)
Students will be required to ride the bus to and from any field trip. If a parent is wanting exceptions made a parental

consent form is available at the office and must be filled out prior to the day of the field trip. A form needs filled out for each field trip.

REPORT CARDS – CONFERENCES

Report cards are issued at the conclusion of each nine week grading period. At the end of the 1st & 3rd grading period a Parent/Teacher Conference will be held.

You are encouraged to keep in close contact with your child's teacher. If you desire a conference please send a note, write in the agenda, email or phone the school to schedule an appointment with the teacher at any time during the year.

EMERGENCY CLOSURE (Policy 2221)

The local radio station and all of the local news channels will carry all school closing announcements due to inclement weather or other emergencies by 6:30 am, when possible. An automated message from the school district will also be sent.

HEALTH – MEDICATION (Policy 3415)

Donnelly Elementary does not have a full time, on-site school nurse. School personnel are not authorized to dispense medication. Most medications that are taken 3 times per day or less can be administered at times outside school hours: before going to school, as soon as the student arrives home, and at bedtime. If under exceptional circumstances a student is required to take medication during school hours and a parent cannot be at school to administer medication, a written consent form (available at the health office) must be filled out with the student's name, medication name, dosage, time of administration, route (oral, topical, inhaled, etc.) and parent signature. Physician ordered medication must be in the original container labeled with the medication name, dosage, and instructions regarding frequency and times of administration or it will not be given.

If your child becomes ill during the school day we will contact you at home or at work. It is important to have a back-up emergency phone number on file in the office in cases where the parents cannot be reached.

DRESS (Policy 3350)

Donnelly Elementary School students will follow the dress policy of the MDSD. It is our intent that students be dressed and groomed in an appropriate manner that will not interfere with, or distract school environment or disrupt the educational process. Dress should be suitable and comfortable for normal school activities and reflect pride and attention to personal cleanliness.

- No clothing with inappropriate language may be worn.
- Foot apparel must be worn at all times. For safety reasons, no open-toed sandal and all sandals must have a back strap. Sneakers are required daily for PE and indoor wear.
- Students may not wear any clothing which compromises modesty for safety, including spaghetti straps, exposed midriff, tank tops with less than 2" straps, open toes shoes or backless shoes.
- Gang attire of any kind is strictly forbidden.
- Hats may not be worn inside.
- No make-up may be worn unless for theatrical purposes and only then if the classroom teacher has granted permission.
- Students should avoid extreme hairstyles and colors which may distract them or others from learning.
- Playing on the snow hill requires snow clothing from head to toe.
- Shorts need to be long enough that fingers will brush the hem when arms are extended down the sides while standing.

***PE class requires tennis shoes. Please make sure the black soles do not mark the floors.**

EXPECTATIONS OF STUDENTS

Follow instructions the first time.
Be where you are supposed to be.
Do quality work.
Play safely.
Be kind.
Stay within the school boundaries.
Lend a helping hand whenever you can.
Use of the sled hill is done with the acceptance of risk.
Walk silently in the building.
Treat others with respect and kindness.
Use your best manners.
Always clean up after yourself.
Use appropriate language and tone of voice.
When a mistake has been made, apologize.
Keep your hands, feet, and objects to yourself.
Bring your agenda to and from home and school daily.

The following are not allowed except under **special** circumstances:

- GUM
- WEARING HATS IN THE BUILDING (Exceptions will be made for religious beliefs and practices).
- ELECTRONIC DEVICES, SKATEBOARDS, WHEELIES, ROLLER BLADES
- PERSONAL ITEMS INCLUDING TOYS
- COMMUNICATION DEVICES MUST BE TURNED OFF AND LEFT IN CHILD'S BACKPACK DURING SCHOOL HOURS (ALL COMMUNICATION NEEDS TO BE DONE THROUGH THE OFFICE, 208-325-4433)

POSSIBLE INFRACTIONS

Minor	**Major**
• Running in the building • Inappropriate Language • Disrespect • Disruptions • Arguing • Inappropriate internet use	• Vandalism • Lying (repeat occurrences) • Weapons • Cheating • Stealing • Non-Compliance with an adult • Pushing (repeat occurrences) • Fighting • Bullying • Harassment

CONSEQUENCES

Minor Infractions	**Major Infractions**
1st – Apologize. Discuss with an adult. Additional consequences might include A Think About It (TAI) and possible parent contact. **2nd –** Possible loss of privileges (to be determined by classroom teacher). Apologize. A TAI and parent/principal contact. School will document. **3rd –** This may result in a major infraction. Loss of privileges (to be determined by classroom teacher/principal). School will document. Student/parent/principal conference, possibly removed from class for .25 to 3 days.	**1st** – Removed from class, loss of privileges, or possible suspension (.5 to 3 days). Review school rules and apologize. Student/parent/principal conference/contact. **2nd** – In school or home suspension for .5 to 3 days. Loss of privileges. Review school rules and apologize, Student/parent/principal conference. Behavior Plan development. **3rd** – RTI Behavior/Discipline Plan implemented. Student/parent/principal conference. Home suspension for .5 to 3 days. Superintendent notification. ***Note: Students who are an IEP / Behavior Plan might have individualized reinforcements.**

***Teachers will determine individual classroom rules and guidelines.**

BULLYING/HARRASSMENT (Policy 3320)

WALK – If you are being bullied for the first time, walk away without saying anything.
TALK – If you are being bullied for the second time, talk to the bully. Use an assertive "I" statement: "I want you to leave me alone!"
SQUAWK – If the bully approaches you for the third time, tell an adult.

It is the policy of the McCall-Donnelly School District to maintain a learning environment that is free from harassment. Every person has the right to attend school or work in school, in an atmosphere that promotes equal opportunities and that is free from harassing behavior and conduct which interferes with the ability of the school to educate students in a safe and secure environment.

Harassment is defined as any verbal or physical conduct, written or graphic material, by an individual or group within the school community which, when directed at any individual or group, and due to repetition or severity, either (1) substantially, systemically and objectively undermines, disrupts, interferes with, or detracts from a person's educational performances so that he/she is effectively denied equal access to the District's resources and opportunities, or (2) creates an intimidating, hostile or offensive environment due to its severity, pervasiveness, and objective offensiveness. Students of the McCall-Donnelly School District are prohibited from engaging in conduct that could reasonably be construed as constituting harassment. Actions that may constitute harassment may include, but are not limited to;

1. Physical acts; (i.e. aggression or assault, battery, damage to property, implied intimidation, or overt threats of violence).
2. Verbal acts; (i.e. demeaning jokes, bullying, taunting, hazing, intimidation, slurs, derogatory nicknaming, innuendoes, or other negative remarks).
3. Visual acts; (i.e. graffiti, slogans or visual displays such as cartoons or posters depicting derogatory sentiments).
4. Criminal acts; (acts in violation of Idaho Criminal Codes or Idaho Human Rights Commission Code.
5. If your child is being teased, harassed or bullied, Donnelly Elementary has adopted the following plan. Students are expected to follow the Donnelly Elementary School Talk, Walk, and Squawk guidelines. All appropriate incidences are documented at the office.

SEXUAL HARRASSMENT (Policy 3322)

It is the policy (3312) of the McCall-Donnelly School District to maintain a working and learning environment for all its employees and students, which provides for fair and equitable treatment, including freedom from sexual harassment. Sexual harassment will not be tolerated and students may contact any teacher, counselor, or administrator to report such actions.

The definitions of sexual harassment is not limited to unwanted verbal or physical sexual behavior of staff toward student, student toward staff, or student toward student. If the action any one person makes someone else feel uncomfortable it may be considered sexual harassment. Students who harass other people shall be subject to disciplinary action, which may include suspension or expulsion from school and law enforcement involvement. District policy states that teachers shall discuss this issue with their students in an age appropriate way.

TECHNOLOGY USE
(Policy 8410, E 8410 A, & E 8410 B)

The using of technology is a privilege at Donnelly Elementary. Any improper use may result in the loss of the privilege permanently.

IPAD/COMPUTER/LAPTOP GUIDELINES

- Do not change **any** settings.
- No inappropriate searching.
- Downloading is not allowed.
- Do not put a password on the IPAD/laptop.
- Do not put heavy objects on the IPAD/laptop.
- Report any issues immediately to your teacher or a staff member.
- Do not eat or drink while using an IPAD, computer, or laptop.
- Keep fully charged.
- Do not let anyone else use your IPAD/laptop.
- No stickers
- Don't share your username or password with anyone else.

Donnelly Elementary School
Parent Involvement Plan

Parent Involvement means the participation of parents in regular, two-way, and meaningful communication involving student academic learning and other school activities, including ensuring:

1. that parents play an integral role in assisting their child's learning;
2. that parents are encouraged to be actively involved in their child's education at school;
3. that parents are full partners in their child's education and are included, in decision-making and on advisory committees as appropriate to assist in the education of their child;
4. That parents are involved in identifying barriers to greater participation by parents in parent involvement activities.

Purpose: The purpose of parent involvement is to increase each parent's capacity to help their child(ren) be successful in school.

To facilitate meaningful parent involvement in our school we will:

1. **Develop a Parent Advisory Committee:** The school has established a parent advisory committee called Parent Teacher Organization or **PTO**, to assist in the review of their parent compact, parent involvement plan, use of parent involvement funds, and the annual review and evaluation of our school Title I program as well as the review and plan for school improvement.
2. **Annually review our Parent Involvement Plan**: The school will, with consultation and input from their parents, annually review and when necessary revise this parent involvement plan.
3. **Annually review our Parent /School Compact:** The school will, with consultation and input from their parents, annually review their Parent/School compact.
4. **Annually establish how Title I Parent Involvement Funds will be used:** The school will, with consultation and input from their parents, annually develop a plan for use of any and all Title I parent involvement funds.
5. **Annually review the use of Title I funds and evaluation of the use of these funds:** The school will, with consultation and input from their parents, annually review how Title I funds will be used throughout the school year.
6. **Facilitate regular, meaningful two-way communication:** The school will hold an annual meeting for parent to explain Title I and what it means to them as a parent and to their student and to explain the right of parents to be involved in the school and in their child(ren)'s education. This will be done at Back to School Night, early in the fall. The school will also offer this information at meetings held at flexible and convenient times for parents.
7. **Build the capacity of parents to support their child's learning:** The school will provide materials and training to help parents to work with their children to improve their children's achievement.
8. **Build the capacity of school staff to work with parents:** The school will work with the district Title I and LEP programs to train and education staff in how to reach out to, communicate with, work with parents as equal partners and build ties between the parent and the school.

ANNUAL NOTIFICATION OF RIGHTS

To: Eligible Students and Parents of Students

Notice is hereby given that pursuant to the provisions of the Family Educational Rights and Privacy Act of 1974, and regulations implementing the Act, you are entitled to the following rights:

Upon making a written request to the District, you may inspect and review the Education Record of your child or yourself (if you are a student 18 years of age or older). The Education Record subject of these rights is located at your student's school in the McCall-Donnelly School District.

If you believe any of the information contained in the Education Record to be inaccurate, misleading or in violation of your/your child's right to privacy or other rights, you may request that the information be amended. If such a request for amendment is denied, you may request a hearing to review the accuracy of such information, etc.

If requested, you are entitled to a hearing preceded by notice, to present witnesses, and to the assistance of counsel at your own expense. A written decision will be issued based upon evidence presented at the hearing.

The District has determined that the following information is "Directory Information" and will be released to the public unless you object by completing a Directory Information Parent Opt-Out Form.

Student's name, address, telephone listing, electronic mail address, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of athletic teams, dates of attendance, grade level, enrollment status, degrees, honors and awards received, photograph and most recent school attended.

You may refuse to consent to disclosure of personally identifiable information contained in the Education Record except where disclosure is authorized by you.

You may file a written complaint relative to any failure of the institution to comply with these or other requirements of the Act. Any such complaint may be filed with the Family Policy Compliance Officer, U.S. Department of Education, 600 Independence Ave, S. W., Washington, D.C. 20202-4605.

You are entitled to a copy of the student's education record upon request and payment of charges for such copies.

It is District policy that if a student transfers to or contemporaneously attends another school, the Education Records of files relating to that student will be transferred upon your request or within twenty-one (21) days after a request for transfer of such records is received from the other school.

You are entitled to a copy of the District's policy on Student Records which will be given to you upon request at 120 Idaho, McCall, Idaho, 83638.

NOTIFICATION OF RIGHTS UNDER THE PROTECTION OF PUPIL RIGHTS AMENDMENT (PPRA)

PPRA affords parents certain rights regarding our conduct of surveys, collection and use of information for marketing purposes, and certain physical exams. These include the right to:

1. Consent before students are required to submit to a survey if the survey is funded in whole or in part by a program of the U.S. Department of Education (ED).
2. Receive notice and an opportunity to opt a student out of said survey.
3. Inspect, upon request and before administration or use of said survey.

These rights transfer from the parents to a student who is 18 years old or an emancipated minor under State law.

If McCall-Donnelly School District (MDSD) develops such policies, it will do so in consultation with parents, regarding these rights as well as arrangements to protect student privacy in the administration of protected information surveys and the collection, disclosure, or use of personal information for marketing, sales, or other distribution purposes. MDSD will directly notify parents of these policies at least annually at the start of each school year and after any substantive changes. MDSD will also directly notify, such as through U.S. Mail or email, parents of students who are scheduled to participate in the specific activities or surveys noted below and will provide an opportunity for the parent to opt his or her child out of participation of the specific activity or survey. MDSD will make this notification to parents at the beginning of the school year if the District has identified the specific or approximate dates of the activities or surveys at that time. For surveys and activities scheduled after the school year starts, parents will be provided reasonable notification of the planned activities and surveys listed below and be provided an opportunity to opt their child out of such activities and surveys. Parents will also be provided an opportunity to review any pertinent surveys. Following is a list of the specific activities and surveys covered under this requirement:

a. Collection, disclosure, or use of personal information for marketing, sales or other distribution.
b. Administration of any protected information survey not funded in whole or in part by ED.
c. Any non-emergency, invasive physical examination or screening as described above.

Parents who believe their rights have been violated may file a complaint with:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Ave, SW
Washington, D.C. 20202-5901

McCall-Donnelly School District
STUDENT AND STAFF CALENDAR 2020-2021
Adopted December 2019

July

S	M	T	W	T	F	S
			1	2	V	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	TTD	TTD	TWD	29
30	TWD	4 teacher days				

September

S	M	T	W	T	F	S
		1	2	3	4	5
6	V	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

21 student/21 teacher days

October

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	TTD	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	GP	TWD	31

20 student/22 teacher days

November

S	M	T	W	T	F	S
1	2	3	4	ER	PC	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	V	V	V	28
29	30					

17 student/ 18 teacher days

December

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	V	V	V	V	V	26
27	V	V	V	V		

14 student/14 teacher days

School Start: September 1, 2020
School End: June 10, 2021

WD = Teacher Work Day GP = Grading Period
ER = Early Release
TTD = Teacher Training Day
PC= Parent Conferences No School

Weekends - No school
Vacations - No school

September 1 - Students' First Day
September 7 - Labor Day, No School

October 9 - Teacher Training Day
October 29- End of 1st Grading Period
October 30 - Teacher Workday

November 5 - Early Release Conferences
November 6 - Parent Conferences, No School
November 25, 26, & 27-Thanksgiving Break

December 21 -January 1, Winter Break

January 18 - Human Rights Day, No School
January 22- End Semester 1
January 25 - Teacher Work Day, No School

February 15- Presidents' Day, No School

March 18 - End of 3rd Grading Period
March 19 - Teacher Work Day, No School
March 22 -26 - Spring Break, No School

April 2- Parent Conferences, No School
April 23- Kindergarten Registration-No School for Current Kindergarten

May 31- Memorial Day, No School

June 10 - Early Release, Last Day of School
June 11 - Teacher Work Day

Make-Up Day Due to School Closure:
April 1 - Early Release -Parent Conferences
April 2- Student and Staff Regular School Day

Student Days = 175
October 29 - End of 1st Grading Period = 41
January 22 - End 1st Semester = 45
March 18 - End of 3rd Grading Period = 37
June 10 - End 2nd Semester = 52
Teacher Days = 186

January

S	M	T	W	T	F	S
					V	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	V	19	20	21	S1	23
24	TWD	26	27	28	29	30
31	18 student/ 19 teacher days					

February

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	V	16	17	18	19	20
21	22	23	24	25	26	27
28						

19 student/ 19 teacher days

March

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	GP	TWD	20
21	V	V	V	V	v	27
28	29	30	31			

17 student/ 18 teacher days

April

S	M	T	W	T	F	S
				1	PC	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

21 student/22 teacher days

May

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	V	20 student/20 teacher days				

June

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	ER	TWD	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

8 student/9 teacher days

PAYETTE LAKES MIDDLE SCHOOL STUDENT HANDBOOK
2021-22

111 Samson Trail, McCall, Idaho 83638 208-634-5994 Fax: 208-634-5231

Principal: Jacob Olson
Counselor: Ryan Swift
Office Manager: Sally Campbell
Attendance Clerk: Amber Mello

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ATTENDANCE POLICY

Idaho law requires any person between the ages of seven and sixteen years of age regularly attend school. State law also specifies that parents have the primary responsibility of ensuring the attendance of their children at school. Because attendance is an indicator of success in school and is necessary for maximum student learning, the McCall-Donnelly School District establishes the following policy:

1) Attendance Policy
All students are expected to be in class and on time every school day. **Effective July 1, 2010, the State of Idaho required that attendance be an element in the middle school credit system**. **Payette Lakes Middle School attendance is defined as missing not more than 9 days per semester or 90% attendance. Credit may be lost on the 10th absence each semester. Students not meeting the ninety percent (90%) attendance requirements may not receive credit or be promoted even though they may have passing grades.**

Notice will be sent home when the 7th day of absence for each semester is recorded in the attendance files. If a student has 10 or more unexcused absences in a semester, excluding medically documented and previously approved extraordinary absences, the student will lose credit and be referred to an attendance committee consisting of the principal, the counselor, and two staff members. Parental excusals act as medically documented absences. Loss of credit related to attendance may be reviewed by the building attendance committee through a petition process. A petition is a written letter stating why the student should be granted credit and should be directed to the principal, or designee in writing prior to the end of the semester grading period. The decision of the attendance committee may be appealed to the superintendent and Board within ten (10) days after the attendance committee submits its decision. The decision of the Board is final.

2) Notes/Phone Verification of Absences
Students who are absent are required to have telephone or written verification from the parent or guardian upon return to school. This note or phone call must be no later than 48 hours after the student returns to school. Please call 208-634-5994 between 7:30 and 8:30 a.m. Written excuses should be in the main office before school starts for the day. The note should state the student's name, reason for the absence, the date(s) missed, and be signed by the parent/guardian. Failure to verify the student's absence shall result in an unexcused absence and truancy.

Category 1: An absence of 5 or more consecutive school days. The school must be notified a minimum of one week in advance of the absence so that a meeting may be scheduled. Prior to the absence (unless the absence is for an emergency or bereavement) the student, together with the parent(s)/guardian(s), will meet at a time which is agreeable to all parties. At this meeting a plan for completion of work will be determined. McCall-Donnelly School District Policy 3122 will be followed.

Category 2: Ongoing or absences of fewer than 5 days. These may include non-district athletic competitions. The Extraordinary Absence Request must be completed a minimum of one week prior to the absence, and in the case of a non-district athletic activity, prior to the season. These absences do not require a meeting, but a meeting may be scheduled if requested by parents or the school.

3) Makeup Work
All school work missed, except in the case of unexcused absences or truancy, may be made up on an assigned time schedule from classroom teachers. Students who are ill and unable to attend school for **three or more days** will have the opportunity of receiving and completing makeup work while they are not at school. Parents may call or email the school to request makeup work. Students who are absent for one or two days should obtain their work when they return to school. If you are aware in advance of an extended absence, please contact the school and request assignments. Some teachers may prefer to provide work when the student returns to school. The general guideline is that two days of makeup time are allowed for each day of absence.

Class Cuts: Students remaining on the school grounds, but who are not in their assigned class area without teacher or administrative permission, are considered to be cutting class. Any student who cannot produce proof of his whereabouts in the building will be considered truant with consequences in effect.

Checking Out During the School Day; Students will be released only to their legal parent or guardian. Parents/Guardians must physically sign out students. Other circumstances will be evaluated by the principal. Failure to check out properly will be considered truancy. To check out properly, a student must:

a. Report to the office and request to sign out on the check-out sheet.
b. Present a note signed by the parent or guardian giving the student permission.
c. Phone the parent or guardian and have them talk to the principal or attendance clerk who may give the student permission.

Attendance Requirements to Participate in Sports and Cheerleading: Students who miss beyond the first period of the day cannot attend practice. Students who are absent from school cannot participate in any practice, game or extracurricular activity that day unless authorized by the principal or athletic director, or the student was excused for a doctor or dental appointment. Suspended students are prohibited from practicing or playing during the dates of their suspension.

Attendance at School Activities: Students who are not in attendance for all or part of a day due to illness are not allowed to attend school activities on that day unless prior administrative approval is received.

TARDY POLICY

Tardies: A tardy is defined as being up to fifteen (15) minutes late to a class. If you arrive at school late, you must check in at the office. You will be issued an admit slip before you go to class. If tardy between classes, report to your next class, not the office. The teacher will record your tardy and notify the office. Late buses will be announced when necessary. No tardy slips will be issued in the office between classes. Your previous teacher may issue a detained slip if appropriate. Between classes, if your locker will not open, do not be late for your next class. Ask your teacher if you can return to your locker for your materials and to receive help opening it. Students will receive a half hour detention for every tardy after the third each quarter.

Excused Tardy: Tardies are excused if you have a pass or detained slip from a teacher or staff member. Students who are late for school in the morning/first period will be excused only if special circumstances, subject to approval by the attendance clerk and/or principal, are

involved. School district transportation is provided that allows students to arrive at school on time, and students are encouraged to use school transportation whenever possible.
Unexcused Tardy: You must be **in the classroom with all materials** needed for the class before the bell is finished ringing. Individual teachers may have more specific requirements. Any student who arrives to class 15 or more minutes late is considered absent.

Unexcused Tardy Consequences: After the third tardy in a 9 week period, the student will be referred for detention. Tardies will accumulate in all classes, and students are limited to three tardies in all classes combined before detention will be assigned. The office will print periodic tardy reports based on the information received from teachers, and detentions will be issued following the report. Parents will be notified when the third and subsequent tardies are recorded in the office. Habitual tardies will result in progressive discipline with an eventual parent conference to create a positive plan for corrective action.

SCHOOL DAY

Advisory Period: This is a thirty minute class that takes place daily. This class is designed to explore ways to help students develop responsibility, self-confidence, self-discipline, and a commitment to helping others. Learning, skill building, study skills, and personal interaction combine to create a positive atmosphere that is essential for middle school students. This time is also used for organizational and school related activities like homework.

Affection: Public displays of affection are not appropriate in our learning environment. Parents will be contacted if necessary. A hand-holding only rule is observed for 7th and 8th grade students. No PDA is appropriate for 6th grade.

After School: Please make arrangements for your student to ride the bus or to be picked up shortly after the dismissal bell rings at the end of the day. Students may stay after school only if they are involved in an extra-curricular activity or directly supervised by a staff member. Parents will be contacted if necessary and students may lose the privilege of staying after school.

Assemblies: Students have an opportunity to experience a variety of assembly programs during the school year. Certain standards of conduct are expected of students at assemblies. They are:

- Report to your assigned class prior to attending an assembly.
- Sit with your assigned class.
- When someone steps before the assembly audience and asks for your attention, give it immediately.
- Clapping is the proper form of approval given a speaker or entertainer. Talking, whispering, whistling, stamping of feet, and booing are discourteous and have no place at assemblies.
- Students will be dismissed by section at the close of each assembly.

Backpacks: Backpacks are to be kept in lockers during the school day.

Bicycles: Students are encouraged to ride their bikes to school. Guidelines will be provided as to safe procedures for entering and exiting school property.

Binders: Student binders are to be stored in lockers when not in use in the classroom. They are not to be left unattended in the multipurpose room, gym, or halls.

Birthday Greetings: Birthday flowers or balloons received at the school will be delivered at the end of seventh period only. This is to minimize the disruption of classroom activities.

Buses: Transportation to and from school is provided to students living more than one and one-half miles from school. Buses leave the school within a few minutes after the final bell. Students are to walk directly to their buses after their last class. For driving safety, good behavior is expected and required. Bus Guidelines can be located on the MDSD website.

Cafeteria and Lunches: Good manners and behavior are expected. Students eat in the cafeteria, whether it is a purchased lunch or sack lunch from home. Students bringing sack lunches may purchase milk. Cafeteria conduct includes the following:

1. Be polite. Good manners and behavior are expected.
2. No cutting, saving places, crowding or shoving in line.
3. Do not handle or take another person's food. Eat in the building.
4. Servers will hand out all food. Be courteous to them.
5. Each student will clear his/her tray, mess, etc. from the table or floor.

Cars: Middle school students are not allowed to bring motor vehicles on school property.

Change of Address or Phone: The office staff tries to maintain accurate records on enrolled students. It is important to keep current on information so contact can be maintained as needed. Please notify the school office if the information changes during the school year.

Closed Campus: PLMS is a closed campus. You must stay on the school grounds from the time you arrive until school is dismissed. If you need to leave for any reason prior to the end of the school day, you must bring a parental request to the office. Parents must sign you out in the office if they are taking you from the campus during the school day. If students leave campus for any reason without approval, parents and authorities shall be contacted.

Coats: Heavy coats must be kept in lockers during instructional time unless approved by staff.

Dances, Evening: School dances are held for 7th and 8th grade PLMS students. Other middle school students may attend with prior written approval from the principal. Students attending school dances are expected to observe standards of acceptable conduct and dress and to remain in the designated area until the end of the dance. Parents or guardians are expected to pick up students within 10 minutes of the end of an evening/night dance. Students may not leave unless released to parent/guardian/adult. **Night:** Students should follow the regular dress code. Students may be ineligible to participate in these activities depending on daytime school behavior or performance.

Dress Code: The standard of dress will be in effect at all school-sponsored activities. Dances, concerts, athletic events, and field trips are included. Students who violate the dress regulations will be

expected to change into appropriate apparel. Refusal to conform to the rule will result in disciplinary action.

Students are to observe the following guidelines regarding student attire:

- Clothing is to be clean and modest. Physical private areas and underwear are not to be seen at any time. Further guidelines include but are not limited to: No midriff showing, low-cut (modest neckline front and back required), tube, mesh, and sheer tops. Shorts and skirts must be no shorter than quarter thigh. Shorts or skirts worn with leggings (not tights) must be of modest length. Pants may not have holes that show skin in the area above quarter thigh. Tank tops need to fit underneath the armpits. Pajama type clothing is not appropriate.
- Shoes or appropriate footwear must be worn in school buildings unless otherwise indicated for specified events. Slippers are not appropriate; hard soles are required. For safety, students may not wear shoes with heels higher than 2 inches.
- Hats, hoods, or other head coverings are not allowed in the building except during after-school athletic events.
- Sunglasses may not be worn in the building.
- Physical education clothing must meet same guidelines as school dress code.
- Attire for athletic practices must be modest and meet dress code guidelines. Some shorts may be shorter than quarter thigh depending on the sport.
- Athletic uniforms or parts of uniforms may be worn on game days if they meet dress code requirements.
- Dress code restrictions may be waived for designated dress-up days.
- PLMS will err on the conservative side of dress code enforcement. PLMS administration and staff appreciates parent support with dress code violations.

Electronic Equipment and Communication Devices: Electronic devices including cell phones, iPODs, MP3 players, and others are not to be visible, turned on, or used in the instructional part of the building. This includes assemblies, the music room, and the gym during instructional time. For all offenses, the device will be confiscated until picked up by a parent/guardian. Electronic devices may be used in the morning, during lunch, and after school in the multipurpose room, in the gym, and outside. Specific areas may be designated as technology green zones with administrative approval. Cell phones and other electronic devices are not allowed in testing areas.

Other electronic equipment including video/digital cameras, computers, etc. must be registered with the office before being used on school property. If a student violates this rule, he/she will have the equipment confiscated. It will be stored in the office for a parent/guardian to pick up. Lost, stolen, or damaged equipment is not covered by school insurance. PLMS does not recommend bringing expensive equipment to school.

Energy Drinks: Energy drinks violate the McCall-Donnelly Wellness Policy and are not allowed.

Fall, Winter, and Spring Night Activities: PLMS sponsors fall, winter, and spring night activities. These are provided for students in grades 6-8. If a student wants to bring a non-PLMS student to a

night or afternoon activity, permission must be obtained from the principal. Students are expected to stay in the building until released to a parent/guardian or other designated adult.

Field Trips and Athletic Events: Transportation to and from school activities will utilize school district provided vehicles. Students may not go to activities apart from their teams or groups unless extenuating circumstances apply and prior written approval from the principal or athletic director has been obtained. Students may return from activities with their parents and other adults if appropriate forms have been completed. Excessive truancy or behavioral referrals may hinder a student's ability to participate in field trips, activities or athletic events. This is at the discretion of the building principal.

Fines, Charges, and Payment for Damages: Damage to books, school property, and to another person's property will be assessed and charged if necessary. If damage to the building occurs, the student will be required to pay for materials and labor. Report cards may be held until all fines and charges are paid. (Idaho Code 33-603)

Fire and Emergency Drills: Fire drills will be conducted by school officials and/or the fire department. Students are to exit the building quietly and quickly according to the plan in each classroom. These instructions will be posted near the door of each room. The teacher will go out with the class and take roll outside. Students are to remain outside the building until a signal is given to return to the building. Anyone found causing a "false alarm" will be disciplined and subject to legal prosecution. Other emergency drills will be scheduled throughout the year.

Hall Passes: All students are to stay in their assigned classroom. Students leaving a classroom during class time must have a hall pass and will only be allowed to leave for a valid reason. Students must report to class first, then obtain a hall pass prior to going to the office or counselor. Without a hall pass, students will be considered tardy or truant. Students who take too long in the halls when given the opportunity, may be considered truant with resulting consequences.

Illness/Injuries: Minor first aid treatment is available in the office. If a student feels ill, he/she should check with the teacher of the class at the beginning of the period and come to the office. A student may rest for one period, after that the student must return to class or make arrangements to go home. If the student feels ill enough to go home, he/she needs to call a parent from the office. Students presenting with a temperature of 100' or higher, will be sent home. Medication will be administered to students following MDSD Policy 3415. Students may never leave the school without checking with the office first.

Library/Media Center: Services are available to all students and teachers. No material may be removed from the library without consent of the librarian. Most books may be checked out for two weeks and may be renewed unless placed on reserve. Most reference books, magazines, and vertical file materials may be used in the library only. Your use of the library is encouraged, and your promptness and cooperation in the return of materials is essential to the effective use of the books and materials. Library privileges will be denied those students with overdue books. Students will be charged for missing and damaged books.

Lockers: Lockers are assigned at the beginning of the school year. Students shall occupy only the assigned locker. Lockers are to be kept neat and clean. Lockers are school property and may be inspected or searched at any time (MDSD Policy 3232). Students shall not place, keep, or maintain any article or material in or on a locker that may cause or tend to cause any type of disruptive activity. If students wish to hang pictures in their lockers, they must be appropriate in nature. Any sexually

suggestive or drug related pictures, or advertisements for alcohol or tobacco are not allowed. If a student has any of these in the locker, the student will be asked to remove them. This constitutes a warning. Continued violations will result in disciplinary consequences and/or loss of locker privileges. Your locker combination should be well guarded. The school cannot accept responsibility for protecting your property beyond assigning you a locker with a secret combination; therefore, it is against school rules to jam lockers. Misuse of lockers may result in loss of locker privileges. All problems with lockers should be reported to the school office immediately. P.E. lockers are available to store school clothes during Physical Education class or athletic practice.

Lost & Found: The lost and found clothing and other items (including textbooks and supplies) will be in the multi-purpose room or the hallway. If you find an article that you feel is lost, it should be turned in to the main office. Unclaimed items will be sent to charitable organizations at the end of each quarter. Students who habitually leave school or personal items unattended in hallways, gym, or the multipurpose room for more than three times a quarter, will receive a detention for each offense subsequently.

Parent Phone Calls and Student Messages: Please call the office prior to 2:30pm if you need to have a message delivered to your students. We cannot guarantee delivery of later messages.

Restrooms: You may use the restrooms before and after school, between classes, at the beginning or end of lunch recess, or during class time only with teacher permission and a hall pass.

School Office Hours: The school office will be open from 7:30 a.m. to 3:45 p.m., Monday through Friday. Teachers will generally be available from 7:45 a.m. to 3:30 p.m. and by appointment.

Skateboards, Scooter, and Skate Shoes: At PLMS we recognize that many students use skateboards/scooters as transportation to and from school. Students will be allowed to store them in the office, but they may not ride/use them anywhere on campus during school and/or school activity hours. This includes afternoon, evening, and weekend school district sponsored activities**.** Any violations will result in the immediate confiscation of the skateboard/scooter for a minimum of 7 days. As part of our concern for student safety, parents are urged to review skateboard/scooter safety practices with their students, including use of helmets and pads. Skate shoes are not to be worn on school property.

Snowballs/Ice Chunks/Water Devices: Throwing snowballs or ice chunks is dangerous and is not allowed on school property during or after school hours. Whitewashing and throwing others into the snow or water is also not acceptable. Snowballs, squirt guns and water devices are also not allowed.

Student Valuables: Do not bring large amounts of money or valuables to school. Students, not the school, are responsible for personal property. If it is necessary to bring money (other than lunch money), or other valuables, leave it/them in the office for safekeeping.

Telephone: PLMS students may use the student phone free of charge with a 2-minute limit. This phone is in the office. To avoid interruptions in instruction, parent calls to students should be for emergencies only. Generally, a message will be given to students regarding the call at the end of the day. During school hours, students must have a pass to use the phone in the office.

Visitors: Student visitors are not encouraged; administrative approval is required if special circumstances apply. Parents, guardians, and interested citizens are invited and always welcome at PLMS. All visitors are required to report to the office upon the arrival to register for a visitor badge to be worn during the day. Parents are encouraged to make an appointment to see a teacher, the principal, or to visit a class.

Weapons, Dangerous Instruments & Replicas: Students attending District schools are prohibited from:

1. Possessing or carrying objects/substances which are manufactured, used, or intended for use as a weapon, or facsimiles thereof, at school, on a school bus, or at any school-sponsored activity without prior permission of school officials.
2. Possessing, carrying, using, and/or threatening to use, any normally non-dangerous object or substance with the intent or result of causing harm to another individual at school, on a school bus, or at any school-sponsored activity.
3. Knowingly assisting other student(s) to possess, carry, or use a weapon at school, on a school bus, or at any school-sponsored activity. A weapon is defined as anything that is used to cause pain or harm others.

Any student found to be in violation of this policy will be subject to disciplinary action, including, but not limited to, expulsion, suspension, or other appropriate penalties. Authorities will be involved in these instances. Refer to McCall-Donnelly School District Policy 3310 for further details.

Withdrawal from School: The procedure for withdrawal from school is as follows:

- Bring a note from your parents to the office before first period on your last day of school.
- Secure withdrawal forms from the office.
- Have the forms filled out by teachers, return all schoolbooks and property and make sure all fees are paid.
- Take completed forms to the office during the last period for final clearance.

STUDENT SERVICES

Guidance & Counseling: An active guidance and counseling program is an integral part of the overall education process in the McCall-Donnelly School District. The need for such a program stems from a belief in the value and uniqueness of the individual and an awareness of the rapidly changing environment in which we live. The counselor is involved with individual and small group counseling, problem solving lessons, and assists students in exploring careers and creating their high school plans.

It is best to make an appointment with the counselor, but in emergencies, students may ask their teacher for a pass to the counseling office. Students should always check with any teachers involved to make sure that the counselor's appointment will not interfere with work in class. If this is the case, reschedule the appointment. Students should always report to the scheduled class before going to see the counselor. Your teacher is responsible for knowing where you are always.

Parent Access: Parents may access student grades, attendance, and discipline referrals using PowerSchool. Please call the PLMS office to obtain instructions and your password.

Student/Teacher/Parent Conferences: Parents are notified of student progress through report cards and progress reports. They can also locate a current grade in any class by calling the school and talking to the teacher. Parents are encouraged to call the school to make appointments with teachers, the principal, or the counselor if necessary. Teachers may also request conferences with parents in order to give or arrange individual help, or to clear up misunderstandings about classroom behavior or homework assignments. Student-led Conferences are held in the fall and spring.

After-School Tutoring: An After-School Tutoring Program is offered to students on a recommendation basis from teachers, coaches, the counselor, and/or the principal. Students who are assigned are recommended to attend unless parents contact the office or make other arrangements. Volunteers may attend if space allows.

STUDENT CODE OF CONDUCT

All of us at PLMS want students to have a successful school year. It is very important that students have opportunities to accept responsibility for their own conduct. It is also very important that PLMS be an orderly, safe, and pleasant place where everyone's right to an education is respected. The McCall-Donnelly Schools intend to maintain a safe, orderly, and productive environment in which students may learn, teachers may teach, and employees may work effectively. Actions of one student or a group of students will not be allowed to interfere with the rights of others to learn and/or work and participate at school and school activities.

Student Rights

Students have rights, as do all citizens, under the Constitution, as well as Idaho law and McCall-Donnelly School District policy. Their rights include:

1. The right to an education in a safe, clean environment where teachers are competent and well trained.
2. The right to full use of class time for receiving instruction and for learning.
3. The right to fair, consistent, and respectful treatment by staff members and other students.
4. The right to be free of fear and/or harassment.
5. The right to have personal belongings secure.
6. The right to be listened to, cared about, and counseled with understanding.
7. The right to a hearing before a penalty is imposed. When a student has been referred for an incident, that student should be afforded the opportunity to offer his/her version of the incident to school authorities.
8. Students shall be free from unreasonable searches or seizures. Lockers, backpacks, and other personal items are subject to inspection and search by school officials if reasonable suspicion exists.

Student Responsibilities

Students at Payette Lakes Middle School are expected to act in a respectful, responsible and safe manner always. These responsibilities include:

1. To be on time to school and to all classes throughout the day.
2. To be properly dressed for the school workplace in observance of the dress code.
3. To work hard and consistently in class and hand in schoolwork on time.
4. To approach and complete all assigned work with honesty and integrity.
5. To respond positively to staff requests to follow the school's code of conduct.

6. To keep the building and campus clean, neat, and free of litter.
7. To show respect for property, self, and others. This includes, but is not limited to:

- listening when teachers, staff, and other students are talking.
- maintaining good conduct in the halls
- not pushing, shoving, running, yelling, or disturbing others
- not stealing, vandalizing or destroying school property and the property of others
- not engaging in inappropriate or excessive physical contact and public displays of affection
- not harassing (physically, visually, or verbally) any other person
- not participating in or encouraging other students' inappropriate behavior
- not interfering with the rights of others to learn and/or to work and participate at school and school activities.

Disciplinary Procedures

Disciplinary and corrective action will be handled and recorded using a system of teacher logs, citations, and disciplinary referrals as follows:

Level One Behaviors:
Level One Behaviors do not require administrator involvement, do not significantly violate the rights of others, and are not chronic. At this level, students and teachers work one-on-one to solve potential problems in the classroom or school-wide setting by trying different strategies. These strategies might include changing seats or informal conversations during or after class. A teacher might also call home to ask for support.

Level One Behaviors include but are not limited to:

- Unprepared for class – failure to complete assignments or bring materials to class.
- Minor disruption/disorderly conduct (blurting, passing notes excessive talking)
- Refusal to follow class rules/reasonable directions.
- Failure to use quiet/appropriate behavior.
- Gum/food/drink violations
- Minor inappropriate language
- Inadvertent disrespect
- Dress Code violations
- Snow/Ice violations
- Unsafe behavior
- Play Fighting and/or aggressive play.
- Name calling
- Leaving personal or school items unattended
- Tardies

Level One Procedures:

- Inform student of rule violated.
- Describe the expected behavior.
- Contact parent if necessary
- Debrief and re-teach classroom and/or school-wide expectation.
- Record incident on classroom behavior log

Level Two Behaviors - Citations ("CODE YELLOW" or warning)
Level Two Citations are issued for minor behavior infractions and require administration involvement. Citations are issued, for the most part, if the behavior is chronic or violates the rights of others. Typically, a level two or "yellow" warning follows previously attempted level one redirections and indicates a pattern of level one behavior violations with increased severity or ill intention.

Level Two Behaviors include but are not limited to:

- Increased severity or frequency of Level One Behaviors

Level Two Procedures:

- Inform student of rule violated.
- Student statement form (due process)
- Investigated by Administration.
- Describe expected behavior/Inform student of rule violated.
- Contact parent if necessary
- Debrief and reteach school-wide behavioral expectation.
- Document incident and response

Level Two Possible Consequences:

- Verbal Correction
- Loss of Privileges
- Apology
- Reflection Form
- Time out/cool down in office.
- Detention
- Change of Schedule
- Separation from peers
- School/campus cleaning duty
- Parent contact
- Restoration/Group Diversion
- Natural Consequence

Level Three Behaviors – ("CODE RED") Discipline Referrals
Disciplinary referrals are issued for serious infractions and repeated and uncooperative behavior. Level Three Behaviors significantly violate the rights of others, put others at risk or harm, and/or are chronic or mean-spirited Level Two Behaviors. Parents will be contacted by phone and possibly by written notification. A parent conference or a student conference may be scheduled to request input and discussion. Teachers/staff will contact parents before referrals are submitted to the principal if they occur in the classroom setting.

Level Three Behaviors include but are not limited to:

- Multiple Level 2 behavior infractions during semester (3 Yellows = 1 Red)
- Disrespect to staff, guest teachers, other students, or guests in our school
- Behaviors that are disrespectful Severe interruption of the learning process
- Comments or gestures that are offensive or in bad taste.

- Chronic violation of school/classroom rules and procedures
- Chronic disregard of school wide rules and regulations
- Minor fighting
- Unkind treatment of other students

Level Three Behaviors "RED" Procedures:

- See Level 2 procedures
- Inform student of rule violated.
- Mandatory Parental Contact
- Mandatory Removal from Class
- Due Process and Investigation
- Complete Office Discipline Referral form

Level Four Behaviors – Discipline Alerts

Some behaviors fall into the category of exceptional misconduct and require immediate and decisive corrective action. In the event of exceptional misconduct, school administrators may immediately remove the student from attendance through a short-term suspension and consider the imposition of additional suspension and/or expulsion. In all cases of exceptional misconduct, a written record will be maintained by the principal outlining the misconduct and the action taken. The Superintendent of schools will be notified of all Level 4 Behaviors and authorities may also be involved.

Level Four Behaviors include but are not limited to:

- Insubordination toward or noncompliance with a teacher's directions
- Major fighting to include use of extreme physical force and sustained or potential injury.
- Unauthorized entry, theft or vandalism of school buildings or the property of school employees, students or visitors
- Verbal, written, or physical abuse or harassment /bullying of other students, school employees or visitors.
- Drug, alcohol, or tobacco use
- Bringing a weapon or an explosive device on school property
- Refusal of students to identify themselves to school personnel upon request.
- Sexual harassment or discrimination
- Causing, attempting to cause, or threatening to cause physical injury to another person.
- Disruptive conduct that is repeated and that makes it impossible for the normal conduct or activity of the school to continue unimpeded.
- Willful and continued disregard of the reasonable directions and authority of supervisors, teachers, administrators, school officials, or other school personnel engaged in the performance of their duties.
- Harassing, threatening, or intimidating a student who is a complaining witness or witness in a school disciplinary proceeding for the purpose of either preventing that student from being a witness or retaliating against the student for being a witness or both.

Level Four Procedures:

- Inform student of rule violated.
- Describe expected behavior.
- Complete Office Discipline Referral Form and attach any relevant documentation if possible.

- May require immediate removal from class to office. Call office to alert; follow up with a written description of the event on the Office Discipline Referral form.
- Parent contact coordinated between principal and teacher.

Level Three and Level Four Possible Consequences:

- Conference and review of rules
- Parent contact/meeting
- Multiple Detention
- Exclusion from extra-curricular activities,
- Exclusion from school activities and programs,
- School clean-up duties
- Removal from class(es)/student(s)
- Activity ineligibility
- Restitution/Diversion
- Community referral (law enforcement, counseling)
- Student court
- In-school suspension
- Out-of-school suspension
- Expulsion

Due Process

Students have a right to fair treatment and to be protected from arbitrary or unreasonable decisions. To this end, students must be informed of the consequences of actions, parents should be informed as early as possible when their student is in danger of the imposition of formal discipline, and students must be informed of their rights under these policies prior to the imposition of discipline. For more detailed information, refer to McCall-Donnelly School District Policy 3300.

Fighting

In the event ANY student is involved in physical fighting or extreme verbal abuse, that student will be immediately suspended (in-school or out-of-school). If it can be determined without a doubt, that a student was defending him/herself in an appropriate manner, that student will not face consequence at the discretion of the principal.

Definitions

Behavior Ineligibility Activity List: Any student who receives six or more total citations or two referrals per semester will be placed on the school ineligibility activity list. Placement on the inactivity list prohibits students from participating in extracurricular activities, field trips, dances, and non-academic programs. The inactivity list is wiped clean at the beginning of a new semester or by principal determination.
Academic programs include music festival and curriculum related trips. Students who want to participate in athletics will be put on behavior probation. Any additional referrals or citations during an athletic season will result in a minimum of one missed competition per referral/citation. Once a student is placed on probation as a result of referrals/citations, he/she will remain on probation for the remainder of the athletic season.

Detention: Detention may be held before school, during lunch recess, and after school. The amount of time to be served will be determined at the time detention is assigned. Students are not allowed to

work on homework during detention but may be required to do some form of work for detention to be completed. Students will receive a sack lunch if they do not provide their own lunch.

Expulsion: Exclusion from school for the remainder of the school year or beyond. An expulsion must be imposed by the Board of Trustees on recommendation of the superintendent, who may suspend or continue the suspension of the student for a period until the Board acts. Students expelled forfeit all rights to attend and participate in programs and activities of the schools during the period of expulsion. Notification of expulsion of any school age student will be made to the appropriate local and state agencies.

In-School Suspension: An in-school setting held during the regular school day where the student attends school and is isolated from peers. Students are allowed to complete assignments; however, teacher support is limited. Students are not allowed to participate in any athletic practice or contest, or any co-curricular practice, rehearsal or performance, or attend any after school event on school district property the day of an in-school suspension.

Out-of-School Suspension: Exclusion from school, classes and/or activities for a specific period, after which the student has the right to return which may be imposed by the school principal or designee. Short- term suspensions are those for a period of five consecutive school days or less. Long- term suspensions are those for a period of more than five consecutive school days. Parent conferences are required for out-of-school suspensions. Students who are suspended from school will be afforded due process. Parents will be notified of suspension by phone and/or mail. Any student who is suspended is not allowed any school activity privileges and is not to be on the school grounds during the period of suspension or at any school activities at the middle school, McCall-Donnelly High School, Barbara Morgan Elementary School, or Donnelly Elementary School complexes. This includes evening events. Students will be allowed to make up any assignments missed during suspension on an assigned time schedule from classroom teachers.

Saturday School: A one-half to full day assigned time held on Saturdays. Saturday school is scheduled as needed for students to serve extended detention or suspension hours.

Suspension Appeals: All suspensions may be appealed to the building principal. Parent/Guardians are welcome to conference with the principal or designee regarding any assigned discipline.

Year End Referrals: Any student receiving a referral the final 3 weeks of school will be required to stay home during the last week of school in addition to the disciplinary action administered at the time of the referral. Missed days will begin with the final day of school and move backwards depending on the number and types of referrals.

Drug, Alcohol, and Tobacco Use: Students attending school in the McCall-Donnelly School District will not use, possess, sell, buy, or distribute drugs, including alcohol, tobacco, controlled substances, or related paraphernalia, on school premises. (MDSD Policy 3315)

Students who violate this policy will be suspended by the principal. Suspension for the first offense of this policy will be for three to five (3-5) days, unless extraordinary circumstances exist. The time period for suspension for the second or third offense will be determined at the discretion of the principal and/or the superintendent. The principal and/or the superintendent will determine whether or not the suspension will be served in school or out of school.

If deemed appropriate by the superintendent, he/she may request that the Board expel a student who has violated this policy for a second or third offense.

Drug/Alcohol, and Tobacco Assessment/Treatment: The terms of the suspension and/or conduct contract may be modified, at the discretion of the principal or superintendent, if a student who has violated this policy voluntarily completes a drug, alcohol, and/or tobacco education course and/or undergoes assessment and treatment for drug, alcohol, and/or tobacco abuse.
Idaho Code 39-5703. It shall be unlawful for a minor to possess, receive, purchase, sell, distribute, use or consume tobacco products or electronic cigarettes or to attempt any of the foregoing.

Idaho Code 23-612 states: Every person who possesses or consumes any beer, wine or other alcoholic beverage while present at any public-school function on the property of a school district is guilty of a misdemeanor. Persons under twenty-one (21) years of age who are found to be in violation of the provisions of this section because of their age shall be punished according to section. 18-1502, Idaho Code.

HARASSMENT POLICY

It is the policy of the McCall-Donnelly School District to maintain a safe environment for all students while on school grounds; riding the school bus; and attending district-sponsored activities, events, or functions on school premises or at other locations. Harassment, intimidation, and bullying are disruptive to a safe school environment and will not be tolerated. (MDSD Policy 3320)

Definition of Harassment: "Harassment, intimidation, or bullying" means any intentional gesture or any intentional written, verbal, or physical acts or threats against another student that:

1. A reasonable person under the circumstances should know that the action will have the effect of
    a. Harming a student.
    b. Damaging a student's property.
    c. Placing a student in reasonable fear of harm to his or her person; or
    d. Placing a student in reasonable fear of damage to his or her property.

2. Is sufficiently severe, persistent, or pervasive that it creates an intimidating, threatening or abusive educational environment for a student.

An act of harassment, intimidation or bullying may also be committed through the use of a land line, car phone or wireless telephone or using data or computer software that is accessed through a computer, computer system, or computer network.

The discipline rules related to harassment, intimidation, and bullying apply when a student is:
1. On school grounds before, during, or after school hours; or at any other time when the school is being used by a school group.
2. Off school grounds at any school activity, function or event; or
3. Traveling to or from school or a school activity, function, or event.

School employees will also be held accountable for harassing, intimidating, or bullying behavior directed toward staff members, volunteers, parents/guardians, or students.

Prohibited Behavior includes physical abuse, verbal and non-verbal abuse, psychological abuse, cyber bullying; conduct based on a student's actual or perceived race, color, national origin, sex, gender identity or expressions, sexual oriental, physical or mental disability, religion, physical appearance and characteristic, or socio-economic status; conspiring with another individual to commit any act of harassment, intimidation, or bullying, and retaliatory actions against another for reporting an act of harassment, intimidation, or bullying.

Reporting of Harassment: District personnel are required to report, in a timely and responsive manner, any incident of harassment, intimidation, or bullying they witness or are aware of to the school principal or designee. All other persons, including students, parents/guardians, volunteers, and visitors, are encouraged to report any act that may be a violation of this policy.

Investigation: The school principal or designee will promptly investigate any allegations of misconduct that are reasonably characterized as harassment, intimidation, or bullying. At the discretion of the school principal and/or superintendent, the alleged perpetrator(s) may be suspended pending the outcome of the investigation.
If the school principal of designee determines that bullying or retaliation has occurred, the school principal or designee shall take appropriate disciplinary action, up to and including suspension and/or expulsion.

Referral to Law Enforcement: The school principal will refer allegations of harassment, intimidation, or bullying to law enforcement if he/she reasonably believes that the student has engaged in conduct in violation of Idaho Code Section 18-917A. If the allegation of harassment is against a student and there is sufficient evidence to support the allegations, disciplinary action ranging from written notification, up to and including expulsion, will be taken against the offender.

Sexual Harassment: It is a policy of the McCall-Donnelly School District (Policy 3322) to maintain a working and learning environments for all its employees and students which provides for fair and equitable treatment, including freedom from sexual harassment. Sexual harassment will not be tolerated, and students may contact any teacher, counselor or administrator to report such violations. The definition of sexual harassment is not necessarily limited to unwanted verbal or physical sexual behavior of staff toward student, student toward staff, or student toward student. If the action by one person makes someone else feel uncomfortable, it may be considered harassment.

Academic Honesty Policy

The following are violations of the Academic Honesty Policy:

- Claiming credit for work that is not your own (Plagiarism). Examples: copying someone else's homework, assignments, test answers or downloading work from the Internet.
- Allowing others to claim credit for your work.
- Submitting work substantially done by someone else (parent, tutor, sibling, etc.).
- Using, or having in view, notes or other unauthorized material, including technology, during a test or other assessment. Unauthorized communication during a test or other assessment.
- Submission of work for one class that has already been accepted for credit in another class or school, without prior authorization.
- Forgery. Example: signing a document intended for signature by your parents.

Students who violate the Academic Honesty Policy will be subject to the following consequences:

First Incident

- Student may receive (teacher discretion) a reduced grade on the assignment.
- Student may be asked to redo the assignment.
- Teacher will notify parent.

Additional incidents: In addition to the above, may include Detention, exclusion from class, reduced grade in the course, parent conference, re-completion of assignment, school service, and disciplinary consequences.

CURRICULUM & PROGRAMS

Class Schedule Changes: Changes may be made in electives during the first week of class. However, changes may or may not be approved based on the existing schedule and class overload. Changes require parent, counselor, and principal approval. Changes later in the year will be considered, but not encouraged.

Grading Policy: Report cards are issued to students every semester for each course. Semester report cards include final grades. Progress reports are sent home mid-semester. The standard A, B, C, D, F, Pass, Inc. scale is used with 90% and above an A, 80% to 89% a B, etc. *PLMS has a Common Grading Policy which can be accessed on the school website. Any change to the common grading policy will be determined and communicated by individual teachers via website and class syllabus before/on the first day of school with prior principal approval.*

Honor Roll: Honor Roll is calculated using semester grades. Students with a GPA of 3.5 to 3.99 qualify for Honor Roll. Students with a GPA of 4.0 qualify for High Honor Roll. Some courses and grades are not included.

Incompletes: A student will have up to 10 days after the end of the grading period to make up an incomplete grade. Additional time may be granted by the individual teacher if justified by extreme illness or other hardship.

Late Work: Payette Lakes Middle School has a Common Grading Policy. Please check the website for specific information.

Make Up Work: When a student is absent from school, it is his/her responsibility to see that the work missed is made up. Since there are no vacant periods during the day to do this, students must work out a plan with their teachers. Students may need to meet with teachers before school, during lunch, or after school. Students need to make sure they meet any of your obligations after arrangements have been made with teachers. For emergency or unexpected absences of one or two days, please pick up assignments upon returning to school. For longer absences (3 days or more), please make arrangements to receive assignments missed by contacting the school.

Physical Education: All students in grades 6-8 are recommended to participate in physical education. If any limitations are to be placed on participation in physical education, a written statement must be presented which clearly sets forth the limitations and is signed by the family doctor. If you are unable to participate in physical education class for a short period of time (1-3 days), a note from your parents must be presented to the P.E. teacher. A note from your family doctor must be presented to be excused from class for absences of more than three days.

Progress Reports: Progress reports are mailed out to parents/guardians' mid-quarter if your grade(s) are below average or show significant change. They can also be sent to note outstanding achievement. A poor progress report is beneficial to alert you of academic trouble in time to address the problem before report cards come out.

Advanced Opportunities:

Accelerated Classes: Students will be recommended for accelerated opportunities based on an objective rubric that has been developed by the school. Rubrics or prerequisites for accelerated classes must be followed in order to be recommended for the corresponding accelerated class. In the case of a parent wishing to enroll their child into a class that the school has not recommended, the parents must write a letter to the administration requesting their child's enrollment in the accelerated class(es).

High School Credit: Select students in middle school may have the opportunity to take specific classes for high school credit. Students enrolled in these classes are not guaranteed high school credit unless academic and attendance requirements are met. Due to state requirements, middle school students attempting high school credit must meet high school accreditation standards for successful completion. (Please see State/District Carnegie unit credit requirements.) For middle school purposes, middle school students must not miss more than 8 classes per semester to be eligible for high school credit. If credit is not achieved due to absences, students are still able to complete the class for middle school credit and advancement to the next appropriate class. Students enrolled in high school credit classes at PLMS will automatically be enrolled to receive credit. If parents wish to opt out of credit due to undesirable grades or some other reason, they can opt out of having those credits on their child's high school transcripts by written notification to either school.

PROMOTION REQUIREMENTS

Core Subject Requirements: (1 credit is equal to 1 semester of course work with a passing grade.)

	6th Grade	7th Grade	8th Grade
English Language Arts	2 credits	2 credits	2 credits
Mathematics	2 credits	2 credits	2 credits
Science			
General Science	2 credits		
Life Science		2 credits	
Earth Science			2 credits
Social Studies	1 credit	1 credit	1 credit
Health			1 credit
Advisory	2 credits	2 credits	2 credits

Other Subject Requirements (1 credit total)

Physical Education	1 credit	1 credit	1 credit
Computers		1 credit	1 credit
Music: Band and Choir	1 credit		
Electives		3 credits	2 credits
Totals	**11 credits**	**14 credits**	**14 credits**

***Promotion for all grades includes meeting attendance standards. In all cases, students will be required to complete credit requirements to be eligible for promotion. Credits can be recovered through online courses, independent study, or summer school.**

Promotion from the 6th grade to the 7th grade: students must pass (D or better) all core courses and receive no more than one failing semester grade (per year) in an elective.
Promotion from the 7th grade to the 8th grade: students must pass (D or better) all core courses and receive no more than one failing semester grade (per year) in an elective. If a student fails 3 semesters of courses, he/she may repeat those courses in place of the electives in the 8th grade. If a student fails more than 3 semesters of courses, he/she will not be recommended for promotion to the 8th grade.
Promotion from the 8th grade to the 9th grade: students must pass (D or better) all core courses, receive no more than one failing semester grade (per year) in an elective, and have met all previous promotion requirements.

Students who fail any classes will not be eligible to enroll in office, library, and teacher assistant positions the following semester or year unless approved by the principal. **Updated May 2017**

McCall-Donnelly School District #421 Activities Policy
INTERSCHOLASTIC ATHLETICS

There are many athletic opportunities for 7th and 8th graders at PLMS. 6th graders may participate in cross-country. A physical form, and proof of insurance form must be on file in the office prior to participation. Other requirements apply and a packet of information may be picked up at the office. Students are responsible for completing the required forms prior to participation in each activity. Available programs include football, cross country, volleyball, basketball, wrestling, track, and cheerleading. The McCall-Donnelly Activities Policy follows. Please review it carefully. Parent and student signatures for the handbook will also indicate agreement with the activities policy.

Payette Lakes Middle School Academic Probation: Grades will be checked before practice begins for each sports season or when a student joins a team. Each week grades will be submitted to the athletic director for review. If a student is academically ineligible, probation will be effective immediately. Fourth quarter grades from the previous year will be used for initial grade checks for fall sports. This includes 6th graders moving to 7th grade. Middle school students who are on academic probation will be required to attend assigned tutorials. During the first week of probation, he/she will be required to practice and compete in games and performances on non-tutorial days. There will be no exceptions. If, after the first week and second grade check, the athlete's grades are still not passing, he/she will be removed from probation and be subject to the "beyond the second two-week-no pass period procedures.

Beyond the Second Two-week No-pass Period
If the athlete has not raised his/her grade within the required time (one week for middle school), he/she will not be allowed to compete in games but will still be required to practice. Tutorial is required. There will be **no exceptions**. At the middle school level, students will be allowed to participate in competitions when their grades are acceptable. This will be verified by the principal or athletic director. At times, students will work until the last minute to raise grades for participation in that week's game. However, due to the incredible strain it puts on teachers and teams, students must have their work completed before the day of the game to participate. No "same day" efforts will be accepted to participate in that day's game.

Activity Season

The I.H.S.S.A. rules and regulations apply to each student during the defined activity season, which begins with the first practice and concludes with the last game/contest, including State Tournaments.

Attendance

If a student misses more than the first sixty minutes of the school day, he/she cannot attend practice. If the parent does not call the office or write an excuse, the absence will be considered unexcused. Student athletes are required to be in attendance the entire day on game or performance days.

Medical appointments, family emergencies or special circumstances will require approval of the Athletic Director or the Principal in order to practice or participate in a game.

A student suspended from school may not participate during the time of suspension.

Practices, Contests, and Performances

A participant is expected to attend all school practices, team meetings, contests, and performances. If a participant finds it necessary to miss a practice, meeting, contest, or performance, he/she must make prior arrangements with the coach/advisor.

A participant shall not quit one activity and be eligible for another activity in the same season without the consent of the coach/advisor, for each activity as well as that of the Principal/Designee. Further, the student changing activities must be in compliance with the I.H.S.S.A. rules and regulations.

A participant is required to be neat, clean, and well-groomed in a manner that does not cause disruption of the educational process, damage school property, or present health or safety problems.

Equipment

School owned equipment and uniforms, which are checked out to a participant in any activity, are the responsibility of that participant. Loss or misuse of equipment or uniforms shall be the financial responsibility of the participant to whom they were issued. Material assigned to one participant may not be used by any other participant.

Transportation

A participant shall travel to and from an activity in the School District vehicle when provided by the School District unless written permission from the principal or athletic director has been received in advance. A participant may be released to a parent/guardian of another student if there is a written request by the parent/guardian/custodian. Such release does not include riding home with other students. No student may be released to ride home with another student or with anyone under the age of 21. Forms are available in the office and on the school website.

Discipline Procedures

If a student does not comply with the Extra-Curricular Activities Code of the McCall-Donnelly School District, the Students' Responsibilities and Rights (Policy 3500), and the I.H.S.S.A. rules and regulations, he/she shall be subject to discipline. If a student is to be removed from a practice or an interscholastic activity in excess of five consecutive school days, the advisor/coach imposing such discipline and the Principal/Designee shall informally review the proposed discipline prior to its imposition.

Ejection Policy
A player, coach or bench member of a team, who is ejected from a contest due to fighting, violent conduct, abusive, vulgar, or profane language, shall be suspended for the remainder of the contest/game/match/meet, and shall be suspended for the next regularly scheduled event at that level of competition. A second violation shall result in suspension for the next two regularly scheduled contests. A third violation shall result in suspension for the remainder of that season. This penalty is carried over to the next sport the following year. In the case of a senior student, the penalty will carry over to the next I.H.S.S.A. sponsored event (I.H.S.S.A. Rule 4-3).

Vulgarity and Misconduct
Participants shall not swear or use obscene or vulgar language. If a participant engages in conduct detrimental to the activity, group, or school, he/she is subject to discipline. Participants should be positive and respectful towards all those with whom they associate.

Alcohol. Drugs, and Tobacco
It is the policy of McCall-Donnelly School District to prevent and prohibit the possession, use, sale, distribution, and/or intent of distribution of any illegal drug substance or controlled mood-altering chemical (alcohol, tobacco, etc.), medication, look-alike drug or abused chemical by a student. In addition, we strongly discourage any student from attending a gathering where there are any illegal substances or activities.

The above rules and regulations become effective once a student signs a McCall-Donnelly activities code and shall apply to this student throughout his/her years of enrollment at McCall-Donnelly High School. **Violations are cumulative for one year, after which time, if the student has not committed another offense, he/she begins again at step one.**

First Offense
The student shall be suspended from competition for one contest in football, cross country, track, and golf, and two contests in all other sports. Wrestling will not be required to miss more than one tournament. The suspended student shall be required to attend all practices and games but will not be allowed to suit down for games/contests. Participation in overnight trips will be at the coach's discretion. Reinstatement is contingent on meeting all the following criteria:

1. The student, parent/guardian/custodian, coach/advisor, principal and athletic director will meet prior to the student's return to the activity.
2. The student will be required to have a drug and alcohol assessment within the initial 14-day period. The family will be responsible for arranging and paying for this test with a qualified drug analysis specialist. The student must comply with the recommendation of the initial assessment. Results will be shared with the principal and remain confidential.
3. Random drug testing may be required if the assessment warrants the continued monitoring of the students. The district may pay for the costs of this test.
4. 10 hours of community service must be performed within 30 days. Community service will be assigned by the athletic director. If the community service is **not** completed within 30 days, the student will not compete further until the community service is completed.

The student shall continue to meet with the committee and take random drug tests. Imposition of these penalties shall occur when the administrator, coach, and student officially meet to discuss the offense. Suspension days are served only during the competitive season and will carry over to the next school.

year for underclassmen not involved in another sport of the present school year. If a senior cannot fulfill his/her suspension days before graduation, he/she shall not attend the senior trip.

A student involved in the performing arts will not be allowed to go out for the next performance.

Second Offense
The student, parent/guardian/custodian, coach/advisor, principal and activities director shall meet prior to the student's return to the activity. Penalties double, including missed contests and community service. Time for completion of community service remains at 30 days.

1. The student will be required to have a drug and alcohol assessment within the initial 14-day period.
2. The family will be responsible for arranging and paying for this test with a qualified drug analysis specialist. The student must comply with the recommendation of the initial assessment. Results will be shared with the principal and remain confidential.
3. Random drug testing may be required if the assessment warrants the continued monitoring of the student. The district may pay for the costs of this test.
4. The student will be required to attend all practices and games. Participation in overnight trips is, as above, at the discretion of the coach.

Third Offense
Penalties for the third offense will be the same as for the second offense.

The Athletic Review Board Appeals Process:
There shall be seven voting members. Six of the members shall be appointed at the beginning of the school year, and shall consist of the following:
1. High school/middle school principal as Board Chairman
2. Two students to be appointed by the Student Council.
3. Two staff members appointed by the athletic director or principal, one to be a coach not involved with the athlete in question.
4. One adult patron from the community (initially a pool of five patrons shall be appointed by the director to attend scheduled meetings)
5. The student appealing may ask for the appointment of one staff member of his/her choice as the seventh voting member.

No suspensions will be carried over from the middle school to high school.

The rules and regulations become effective once a student first signs a Payette Lakes Middle School activities code and shall apply to this student throughout his/her years of enrollment at the middle school. Violations are cumulative from the first day of the activity throughout his/her career at Payette Lakes Middle School. Violations are not transferred to the high school.

District Regulations: Students who participate in activity programs in the McCall-Donnelly School District shall be governed by the rules and regulations of the Idaho High School Activity Association, McCall-Donnelly School District's Responsibilities and Rights, and rules specific to each individual sport/activity. Copies of policies are available by request and must be signed by the student and parent/guardian prior to participation.

Regulations for School Transportation and Annual Notification of Rights can be located on the district webpage.

Signature page at the end of handbook.

MIDDLE SCHOOL RULES AND BEHAVIORAL EXPECTATIONS FOR COMMON AREAS MATRIX

Common Area	Be Safe	Be Responsible	Be Respectful
Cafeteria	Walk at all times. Eat your own food only. Choose a seat and stay there. Pushing & shoving aren't okay. Food should not be thrown. 6th –Line up before going outside.	Wait in line patiently. Food and drink stay in the cafeteria. Clean trays and stack correctly. Put garbage in appropriate containers. Leave your area clean. Eat all food before getting seconds.	Use good manners: say please/thank you, excuse me. Use positive talk (appropriate), and inside voices. No cutting in line or taking food from others without permission.
Gym	Sit properly in bleachers. Use equipment properly. No food or drink except for water.	Show good sportsmanship. Put equipment away in designated areas. Use inside shoes.	Show good sportsmanship. Be a team player. Encourage others.
Assemblies/ Special Events	Play safely. Sit quietly and stay seated. Wait for dismissal. Food or drink not allowed. Teachers sit with students.	Focus on presentation. Leave inappropriate items in lockers. Leave only when dismissed.	Listen responsibly. Applaud appropriately.
Media Center	Keep hands and feet to self. Sit properly in chairs/couches. Food or drink only with permission.	Return materials to proper places on time.	Use kind words and actions. Respect property – yours and others. Use quiet voices.
Hallways	Always walk. Keep hands and feet to self. Stay to the right if possible. Congregating, jumping & kicking lockers isn't acceptable.	Pick up any papers or trash. Use drinking fountains appropriately. Jamming lockers isn't allowed. Use inside voices. Keep hallways clean.	Use kind words and actions. Respect property – yours and others.

Common Area	Be Safe	Be Responsible	Be Respectful
Office Area	Keep hands and feet to self. Stay out of teacher areas. Stay in front of the counter.	State your purpose politely. Obtain permission to use the phone. Use the office for business purposes. Use student phone responsibly.	Use kind words and actions. Use quiet voices. Be expedient.
Bathrooms .	Keep water in the sink. Wash hands. Put towels in garbage. Don't kick stall doors.	Flush toilets. Wash hands. Inform adults of any vandalism.	Give others privacy. Respect property- yours and others. Leave when you're finished.
Bus Area	Stay behind designated line area. After leaving buses, come directly into the building. Don't walk toward moving buses.	Wait in line patiently. Pick up litter.	Use kind words and actions. Keep hands and feet to yourself.
Bicycles/Walkers	Walk and ride safely. Walk bicycles until you leave the parking areas. Ride skateboards off school property.	Touch own property only. Pick up litter.	Use kind words and actions. Respect property – yours and others.
Parking Area	Wait on the sidewalk for ride. Come directly into the building after being dropped off.	Don't run/walk in front of moving cars. Decide to leave when school or activity is over.	No yelling. Respect property – yours and others.

Common Area	Be Safe	Be Responsible	Be Respectful
6th Playground	Throw safely. Keep hands, feet, objects to self. Play safely around swings. Tackling and hitting aren't okay. Rocks are off limits. Flips and jumps are not okay.	Put all equipment away. Use swings appropriately. Stay off the handrail. Report serious problems. Help others in need. Line up in an orderly way.	Use kind words and calm voices. Respect other people. Obey rules. Be courteous and polite. Take turns. Leave plants/trees alone.
7th/8th Playground .	Sports balls should not be thrown at people. "King of the Rock " is not okay. Don't jump on or tackle others. Don't climb poles. Don't throw rocks or hit others with sticks. Flips and jumps are not okay.	Make sure all equipment is in. Don't break branches off trees. Stay off the football/soccer field Stay off the fence. Stay in boundaries.	Don't disturb others' games. Don't take others' equipment. Take turns. Be considerate of others. Use kind words – no swearing.
AM Multipurpose Room	Running is not safe. Shoving is not safe. Keep food under control. Balls – no throwing while others are eating. Congregating by the hallway doors/restrooms is not safe.	Clean up your mess. Talk – don't shout! Keep hands, feet, and objects to self. Help others.	Food is for eating not playing. Don't touch other people's things/food. Stack trays neatly and by color. Keep hands and feet to yourself.

Parent/Student Signature Page

I have read the 2020-2021 Payette Lakes Middle School Student Handbook and McCall-Donnelly Schools Activities Policy. I understand the rules and procedures. I also understand that changes may occur during the school year as a result of Board Policy.

Grade_____Advisory Teacher_____

Student's Name _____
(Please print)

Student's Signature_____Date_____

Parent's Name _____

(Please print)

Parent's Signature_____Date_____

Please read the Payette Lakes Middle School Student Handbook. Sign this form and the provided form. Return the provided form to the office or your advisory teacher no later than Friday, September 11, 2020.

HEARTLAND
HIGH SCHOOL
STUDENT HANDBOOK
2021 - 2022

MCCALL DONNELLY JOINT SCHOOL DISTRICT BOARD OF TRUSTEES

Zone 1 – Ms. Jenny Ruemmele
Zone 2 – Mr. Jon Walker
Zone 3 – Ms. Heidi Galyardt
Zone 4 – MS. Laurie Erekson
Zone 5 – Mr. Lewis McLin

HEARTLAND HIGH SCHOOL STAFF

Eric Pingry	Superintendent
Phil Schoensee	Principal
Christine Butler	Secretary/Registrar/Attendance
Rebecca Dwello	Teacher
Janell Hodsdon	Teacher
Cheyenne Jedry	Teacher

DISCRIMINATION

Federal law prohibits discrimination on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, or marital or family status in any educational, programs or activities receiving federal financial assistance. (Title VI and VII of the Civil Rights Act of 1964; Title IX of the educational Amendments of 1972; Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990.) It is the policy of the McCall-Donnelly School District not to discriminate in any educational programs or activities or in employment practices. Inquiries regarding compliance with this nondiscriminatory policy may be directed to Superintendent, Jim Foudy 120 Idaho St., McCall Idaho 83638, 208-6342161.

MISSION & VISION
HEARTLAND HIGH SCHOOL

~~HEARTLAND MISSION STATEMENT: "To empower students who are at-risk or in distress to learn the skills, acquire the knowledge, and develop the attitudes necessary to reach full potential as life-long learners within society."~~

~~OUR VISION: Provide a safe environment which affords opportunities to:~~

~~* Explore, create and achieve~~
~~* Be challenged~~
~~* Become independent~~
~~* Develop a sense of community, stewardship, and belonging~~

HEARTLAND MISSION STATEMENT: "To empower students with the skills, knowledge, and attitudes necessary to earn a high school diploma and become productive members of society."

OUR VISION: Provide a safe environment which affords engaging opportunities to:

* Learn critical life skills in the areas of individual responsibility, career planning, and personal finance.

* Acquire essential knowledge in core academic subjects, electives, and healthy living.

* Develop positive attitudes of Perseverance, Patience, and Purpose.

A MESSAGE FROM THE PRINCIPAL

Dear Students, Parent/Guardian, Staff, and Significant Others:

I would like to welcome you to Heartland High School. The school's mission is dedicated to helping students overcome adversity and providing a quality educational experience. Every year Heartland High School (HHS) administers an application process to select the student body. There are a variety of reasons why students choose Heartland High School.

Heartland High School staff expects students to demonstrate a commitment to their education and willingness to make positive changes in their own lives. The programs are designed to combine learning in an academic and social skills setting using a different class schedule than a traditional high school program. Heartland High School staff is dedicated in assisting students define structure in their lives as well as assisting in setting academic and personal goals. While there is a great deal of community and staff support for students who are willing to help themselves, there is limited tolerance for students who disrupt the educational process or diminish the value of the program for others.

We look forward to a great year of learning and we welcome those who would like to work as a team to promote the success of our students.

Sincerely,

Phil Schoensee, Principal

PURPOSE OF THE STUDENT HANDBOOK

The purpose of this Student Handbook is to provide an overview of:

1) the general principles that form the foundation of the HHS Honor Code;
2) our expectations for your behavior;
3) the consequences of inappropriate behavior

You and your fellow students play a major role in setting a positive atmosphere in which to learn, develop, and achieve both academically and socially. Behavior that is disruptive to the educational process, inconsiderate of others, or illegal, will be subject to disciplinary action. The specific consequences, as outlined in this handbook, will be assigned by the Principal or designee.

The McCall-Donnelly School Board regularly reviews and updates district policies. For the most recent version of printed policies, please consult the district website.

ADMISSION TO HEARTLAND HIGH SCHOOL

Heartland High School is classified as an alternative school by the State of Idaho. Students are required to qualify for admission. To attend is a privilege, not a right. Failure to maintain academic and behavior status as defined in the student contract may result in being dropped from the enrollment.

CLASS EXPECTATIONS

Heartland High School is governed by the McCall-Donnelly School District Policies and Rules. However, the teachers may establish rules and procedures for his or her classroom. Students are expected to observe those rules and to respond promptly to the direction of the adult in charge the first-time direction is given. Failure to comply with these provisions may result in a variety of consequences including but not limited to parent conference, loss of privileges, in school suspension, out of school suspension, or expulsion. Teachers will insist that students:

1. Demonstrate respect and consideration for others
2. Arrive to class on time
3. Be prepared for class with all necessary materials and completed assignments
4. Demonstrate consideration for school property and the property of others

Students receiving "F's" in two consecutive or concurrent courses may be dropped from enrollment and would need to re-apply for admission.

STUDENT RIGHTS
(Board Policy 3200)

All students between the ages of five and twenty-one have a basic right to attend school. This right is inherent; it is not a privilege granted to the students. It is recognized that a student's primary and fundamental purpose in attending school is to engage in learning and his or her cooperation and dedication is fundamental to quality education as outlined in district policy 3200.

Rights

1. All students have an equal right to education opportunities.
2. Students are allowed their constitutionally protected rights of free speech, due process, petition and assembly, as long as they do not disrupt the educational process of the school or interfere with the property or constitutional rights of others.

Responsibilities

1. All students who attend the district's schools shall comply with the written policies, rules, and regulations of the schools; shall pursue the required course of studies; and shall submit to the authority of staff of the schools, subject to such corrective action or punishment as the school officials determine.

STUDENT INTERACTION REPORT

To report an incident that happens at school, students complete a Student Interaction Report in the front office. These sheets are reviewed by the principal and discussed with the student.

ATTENDANCE PROCEDURES
(Board Policy 3122)

Class time is viewed as a valuable learning experience. Students are strongly encouraged to be present at each session to fully participate in group and individual activities which form the vehicle for increased learning. Absences deprive students and class members of the extended learning which takes place in the group setting. The staff and administration of HHS expect all students to be in class every day. Participation in each class and group session contributes to the well-rounded education which HHS works hard to provide.

Laws of the State of Idaho specify that parents have the primary responsibility of ensuring the attendance of their children at school. They further state that students shall be regular and punctual in their attendance (Board Policy 3122). The official record of attendance is the classroom teacher's electronic roll data base.

NOTES/PHONE VERIFICATION OF ABSENCES

Students who are absent from school are required to have telephone or written verification from the parent or guardian within 48 hours after returning to school. The note should give the student's name, reason for the absence, the date(s) missed, and be signed by the parent/guardian.

Failure to verify the student's absence shall result in an unexcused absence and truancy. Parents may call the office (208-634-3686) and leave a message after school hours to excuse their child's absence prior to the absence or the day he/she returns to school.

CLASSIFICATION OF ABSENCES

Excused

Any absence from school with parent permission, verification required as per above.

Unexcused / Truant

Returning following an absence without parental excuse or leaving a class or campus without permission.

School Related

Field trips, extracurricular activities and other school-planned activities off campus.

Extraordinary

Any absence beyond the scope listed above.

ATTENDANCE POLICY

The staff and administration of Heartland High School expect all students to be in class every day. Class time is viewed as a valuable learning experience. Students are expected to fully participate in group and individual activities.

Loss of Credit Due to Absence

A student may miss no more than six (6) class periods of a given class. On the seventh (7) absence the student shall lose academic credit for that class. Exceptions to this policy are school related or extraordinary absences as defined in policy.

Our experience has shown that it is very difficult for students to successfully "make up" missed work. It is also difficult for teachers to replace instruction missed when a student is absent. However, to account for extraordinary absences, teachers have the discretion to make arrangements with students when excessive absences occur. In the event of such a request, a student's punctuality, participation, effort and grades will be the primary factors in the consideration of the request. Students may use the Appeals Process if an agreement cannot be reached with the teacher. (See Appeals Process below)

Appeals Process

1st Appeal - Students may make appeal to the school at the time of loss of credit or being dropped from enrollment. Students may be allowed to stay in class as long as all behavioral and academic standards are being met. A level 1 appeal should be held as soon as possible. The level 1 appeal meeting shall consist of the teacher, student, all other teachers, the principal and the parent/guardian. The purpose of the meeting is to provide the student an opportunity to appeal to stay enrolled or for another opportunity to receive credit for a class. At the appeal meeting, the

teacher will provide information regarding the student's classroom performance, behavior, and attendance. The level 1 appeal decision will be made by the committee.

2nd Appeal - A second appeal must be made in writing to the Principal within three (3) school days following notification of level 1 appeal being denied. In making the level 2 appeal decision, a student's punctuality, participation, effort and grades will be reviewed and shall become a factor in the outcome of the appeal.

3rd Appeal - A third appeal is an appeal to the Superintendent. Appeals must be within three (3) school days following notification of a level 2 appeal being denied. The appeal shall be in writing to the Superintendent of Schools who will schedule an appointment for the parent and student to meet with the Board of Trustees. Students are entitled to an adult advocate (parent, guardian, teacher, or friend) at any appeal.

Makeup Work

Makeup work will be allowed for an excused absence. The student is responsible to make arrangements with their instructor(s) for make-up work the day they return to school from any absence. For one day absence from class the student has two (2) class days to make-up the missed work. In the event a student has two (2) or more consecutive absences from a class they are responsible to make arrangements with their instructor(s). Students with an unexcused absence may receive a "zero" in that class for the day. Board policy 3310 allows students that have been suspended to make up work for credit in a timely manner set by their teachers.

Extraordinary Absences

1. Extended illness, accident, or health issues (physician verification required)
2. Physical or neurological handicap (physician verification required)
3. Pregnancy & related complications (physician verification required)
4. Educational travel programs sanctioned but not necessarily sponsored by the school district
5. State, regional, national competitions (academic, athletic, fine arts)
6. Bereavement
7. Family travel / travel abroad procedures

It is understood that extraordinary absence causes course difficulties for both the student and the teacher. Therefore, prior to the absence (unless the absence is an emergency of illness or bereavement) the student, together with parent(s)/guardian(s), will meet at a time which is determined by the teacher and agreeable to all parties.

After discussion and consideration of student's class standing, previous absences and ability to work outside the class, the teacher shall determine what action is to be taken. The following options will be available:

1. The teacher determines when and for how long the student shall meet with the teacher either prior to or after the absence; or
2. The teacher suggests that a tutor be employed by the parent(s)/guardian(s) to assist the student in his/her absence to complete course work assigned by the teacher; or
3. The teacher suggests that the student enroll in an on-line or correspondence course approved by the McCall-Donnelly School District.

The responsibility to comply with the results of the meeting among student, parent(s)/guardian(s), and teacher rests with the student and parent(s)/ guardian(s). Any expense incurred in employing a tutor or enrolling in an on-line or correspondence course shall not be the responsibility of the McCall Donnelly School District. Should the student fail to satisfactorily complete the work as judged by the teacher (except in the case of on-line or correspondence class, which will be judged by the offering institution), the student shall not receive credit for the course.

It is to be noted that parent(s)/guardian(s) and students realize that the classroom grade prior to an extraordinary absence may be affected due to the student's extended absence, even when arrangements are made and work is made up.

Prearranged Absences

Students that know in advance that they will be absent from a class for an extended period of time or a few days should ask their teacher for homework prior to the absence. Be prepared to take tests and turn in assigned projects upon your return to school. Those students planning an extended absence of a week or longer should make arrangements with the Secretary or Principal at least 5 school days before leaving. A meeting may be set up including your teachers, principal, student and parent(s) to discuss your plans, determine how work can be assigned and made up, and the impact this absence will have on progress towards credits earned.

Days not counted against the attendance policy are:

- School approved activities (class, club, athletics, etc.)
- Out of school suspension
- Religious holidays (student & parent need to make the school aware)
- School sponsored field trips
- Counseling
- Student college visitation (limit of two days to be used either junior or senior year & preapproved through the attendance office)

Tardy and Consequences for Excessive Tardiness

Students need to develop a habit of promptness, for present and future use. Arriving to class on time allows lessons to begin on time, limits distractions to the entire class by late arrivals, and avoids loss of instructional time.

A tardy is defined as being late to class, up to fifteen (15) minutes, for any reason. Any student that arrives to class after the first fifteen (15) minutes of class will be recorded as absent. The individual teacher will assign detention on the student's third tardy and students will receive an additional detention assignment for each subsequent tardy. Excessive tardiness will be referred to the principal. Staff that detain a student and cause them to be tardy to their next class shall write a note and send it with the student to give to their teacher. This would not be recorded as a tardy.

Any late arrival to school requires students to check- in to the office.

Truancy and Consequences for Being Truant

Truancy is an absence from one or more classes without parent, teacher or administrative permission. Students that cut a class or part of a class, and remain on campus or leave campus, shall be considered truant. Truancy may result in a zero for the day in that class with no makeup allowed for credit and two-day detention assignment.

How to Check-Out

When students are dismissed during the school day, their absence falls under the attendance policy. It is strongly suggested that parents come to school and personally sign out their child for an emergency dismissal. Students will be released only to their legal parent/guardian. Students must check out, with permission at the main office, before leaving campus. Students that do not return after lunch must have their parent or guardian verify the absence. Failure to do so is considered truancy.

To check out properly a student must:

1. Go to the office and request to sign out, with permission, on the checkout sheet
2. Present a note signed by your parent/guardian giving you permission to leave campus at a predetermined time, or:
3. Call your parent/guardian and have them speak with office personnel giving you permission to leave, or:

Students that do not return to school after lunch must have signed out with permission before lunch or have their parent/guardian call the school.

Failure to follow this procedure will result in a Truancy/Unexcused absence.

Finals Week Attendance

Students are discouraged from checking out of school at any time during finals week the second semester of the school year. Should you leave early you may receive an "incomplete" and have to return later to make up your finals.

CONSEQUENCES OF INAPPROPRIATE BEHAVIOR

If you violate the rules of Heartland High School, certain consequences will follow. The specific consequences will be determined on the basis of the severity and/or frequency of the offense. HHS does not administer corporal punishment. The selection of the appropriate consequence is at the discretion of the principal. Your parents will be informed of the disciplinary consequence you receive.

Please note: all consequences must be completed before the end of the semester in order to begin final exams as scheduled.

DETENTION

You may be assigned a detention after school or during lunch, not to exceed 30 minutes on any given day. Detentions are held Monday – Thursday. **The sole activity permitted during detention is silent study.** Failure to complete detentions may result in in-school suspension.

Detention Procedure

1. Students will have the option to serve detention the day it is given, or the day after.
2. Students must attend detention and be punctual.
3. Students must bring work to do at all detentions.

If a student fails to serve the assigned detention, the student may be given in-school suspension.

IN-SCHOOL SUSPENSION

The length of an in-school suspension assignment may vary from one period to five school days. If you are given an in-school suspension, you must report to the office no later than 8:00am and remain there until 2:40pm or until the end of your last scheduled class. **The sole activity permitted in this room is silent study.** All of the provisions listed under "expectations for classroom behavior" apply to in-school suspension. In addition:

- you will be allowed to leave the room only during specified restroom breaks;
- you must bring your lunch;
- you must complete all assigned course work

Failure to comply with these provisions will result in a parent conference and/or out of school suspension.

OUT OF SCHOOL SUSPENSION

According to the Idaho School Code, a student may be suspended for up to five days for gross misconduct and disobedience. **IF YOU ARE SUSPENDED FROM SCHOOL, YOU MAY NOT BE ON CAMPUS OR ATTEND ANY SCHOOL FUNCTION FOR ANY REASON UNLESS YOU HAVE MADE PRIOR ARRANGEMENTS WITH THE PRINCIPAL.** The district is permitted to impose suspension from school during an appeal period not to exceed 10 consecutive days or until the appeal is decided.

LONG TERM SUSPENSION

The denial of the right of school attendance for any single class or any full schedule of classes for a stated period of time in excess of three (3) days by recommendation of the Superintendent.

EXPULSION

The denial of attendance at any single subject or class or at any full schedule for an indefinite period of time. (School Board of Trustees' action)

EMERGENCY SUSPENSION

In an emergency situation, the Superintendent or his/her designee may suspend a student immediately.

BEHAVIOR MANAGEMENT
(Board Policy 3300)

Students are expected to conduct themselves in such a manner as not to interfere with the orderly operation of the educational program. The Board holds a philosophy that the resolution of student behavior management problems requires the active cooperation and participation of parents and/or guardians. Parents share in the responsibility for the actions of their children and the Board expects behavior management procedures to actively involve parents.

EXCEPTIONAL MISCONDUCT

Exceptional misconduct may include but is not limited to:

- Prohibition of Weapons (BP 3310)
- Student Drug, Alcohol and Tobacco Use (BP 3315)
- Harassment, Intimidation and Bullying (BP 3320)
- Sexual Harassment, (BP 3322)
- Theft or Destruction of School Property (BP 3325)
- Assault, Battery or Threats (BP 3330)
- Gang Activities (BP 3335)
- Disruptive conduct, which may include vulgar and profane language, images or gestures in any form that are offensive to others
- Insubordination
- Habitual truancy as defined by Idaho Code 33-205 and 33-206
- Habitual tardiness
- Academic dishonesty
- Inappropriate technology use
- Bomb threats or activating school fire alarm without appropriate cause
- The forging of any signature, the making of any false entry, or the authorization of any document used or intended to be used in connection with the operation of the school

DRUG, ALCOHOL and TOBACCO USE (Board Policy 3315)

Students attending school in this district will not use, ingest, possess, sell, buy, or distribute drugs, including alcohol, tobacco, simulated tobacco, vaping products, inhalants, controlled substances, or related paraphernalia, on school premises.

Any student will violate the district's drug, alcohol, and tobacco use policy when:

- He/she is on school premises, evidencing behavior that creates a reasonable suspicion that he/she may be illegally under the influence of drugs;
- He/she admits to using, possessing, selling, buying, or distributing drugs on school premises;
- He/she is found to use, ingest, possess, sell, buy, or distribute drugs, or related paraphernalia, on school premises;
- He/she is found to possess drugs, or related paraphernalia, or to have such substances on his or her person, or in his or her locker, vehicle, or other property on school premises;
- He/she is found to knowingly attempt to use, ingest, sell, buy, or distribute drugs or related paraphernalia on school premises;

- He/she is found to knowingly be present when drugs or related paraphernalia are being used, ingested, sold, bought, or distributed on school premises.

Definitions

"Controlled substances" include, but are not limited to, opiates, opium derivatives, hallucinogenic substances, including cocaine, methamphetamines, and cannabis and synthetic equivalents of the substances contained in the plant, any material, compound, mixture or preparation with substances having a depressant effect on the central nervous system, stimulants, or any other substance deemed unlawful by Idaho state statute.

"Drug" includes any alcohol or malt beverage, any tobacco product, simulated tobacco products, vaping products, inhalants, any controlled substance, any illegal substance, any abused substance, any substance which is intended to alter mood, and any medication not prescribed by a physician for the student in possession of the medication.

"Reasonable suspicion" means an act of judgment by a district employee or independent contractor that leads to a reasonable and prudent belief that a student is in violation of this policy or the "use" or "under the influence" provisions of Idaho Code Section 37-2732C, which defines controlled substances. Such act of judgment is based on the employee's or independent contractor's training in recognizing the signs and symptoms of alcohol and controlled substance use. The fact that a student has previously disclosed use of a controlled substance will not be deemed a factor in determining reasonable suspicion at a later date.

Alcohol or Controlled Substances: Referral to Law Enforcement

1. Any student exhibiting inappropriate behavior that suggests "using" or "being under the influence" of alcohol or controlled substances will be immediately escorted by a district employee to an administrative office for interviewing and observation by the principal, or designee. Except in the case of an emergency, the student will not be left unattended and will not be allowed to leave the school premises.
2. Once a student is reasonably suspected of being in violation of the law and this policy regarding alcohol or controlled substances, the building principal or designee will immediately notify the student's parent or guardian and report the incident to the local law enforcement agency.
3. District employees will cooperate fully with any law enforcement investigation of a violation of this policy, including, but not limited to, providing access to lockers, desks, and other school property, and providing oral and/or written statements regarding the relevant events.
4. Suspension/Expulsion: Students who violate this policy will be suspended by the principal. Suspension for the first offense of this policy will be for three to five (3-5) days, unless extraordinary circumstances exist. The time period for suspension for the second or third offense will be determined at the discretion of the principal and/or the superintendent. The principal and/or the superintendent will determine whether or not the suspension will be served in school or out of school.
5. If deemed appropriate by the superintendent, He/she may request that the board expel a student who has violated this policy for a second or third offense.

6. Drug, Alcohol, and Nicotine Assessment/Treatment: The terms of the suspension and/or conduct contract may be modified, at the discretion of the principal or superintendent, if a student who has violated this policy voluntarily completes a drug, alcohol, and tobacco education course and/or undergoes assessment and treatment for drug, alcohol, and tobacco abuse.

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APPROPRIATE LANGUAGE

Students are expected to use appropriate language both in the classroom and corridors while in school. Students using inappropriate language will be referred to the office. A minimum after school detention will be issued. Profanity directed at a staff member shall result in a minimum in school suspension.

ASSAULT, BATTERY, AND THREATS (Board Policy

This district prohibits students from committing acts of violence against other students, district personnel, or other persons. Any assault or battery by a student on an employee of this district, another student, or other person, occurring on or near the school grounds or at a school sponsored event or on school sponsored transportation will result in the student being disciplined. (see Range of Consequences, BP 3300)

Further, any person, including a student, who, while on school grounds, willfully threatens, by word or act, to use a firearm or other deadly or dangerous weapon to do violence to any other person on school grounds will be referred to law enforcement for prosecution.

CHEATING

It is expected that all students will perform their responsibilities as students in an honorable fashion. Cheating, unauthorized assistance on an exam, quiz, or project, will not be tolerated. Any student who is found to be cheating may receive a grade of zero on that assignment / test and his/her parents will be notified in writing or by phone by the teacher involved.

FOLLOWING DIRECTIONS

Students are encouraged and expected to conduct themselves in a reasonable manner. Students are expected to follow requests and directives of staff members. Failure to do so will be considered insubordination and discipline will be imposed.

FORGING OF NOTES

Any student who forges any type of note or pass will be issued a minimum of after school detention.

THEFT (Board Policy 3325)

Any student who steals, destroys, or defaces school district property, or the property of another individual located at a school site, will receive prompt and decisive disciplinary action, which may include, but is not limited to, suspension or expulsion. If circumstances warrant, the student may be referred to the local law enforcement agency.

The student and his or her parent/guardian will be held responsible for restitution to the full extent of the laws for any damage to school district property.

VANDALISM OF SCHOOL PROPERTY

Willful destruction or misuse of school property (books, desks, chairs, lockers, computers, etc.) is prohibited. Those apprehended will pay for the damage and could be assigned a short-term suspension. In addition, a student may be assigned a work detail. Students are responsible for textbooks and materials either checked out to them or used in class and must insure proper care. Any book lost or defaced will result in the student paying for said item with payment being made to the School District. Transcripts and all school records will be withheld until all obligations are met.

WEAPONS, FIREWORKS, DANGEROUS INSTRUMENTS (Board Policy 3310)

The Board desires students at school to be free from the fear and danger presented by firearms, fireworks and other weapons.

The Board prohibits students from possessing weapons, fireworks, replicas of weapons, or dangerous instruments of any kind in school buildings, on school grounds or busses, or at any school-related or school-sponsored activity away from school unless written permission has been obtained from the Superintendent or designee.

Any school employee may confiscate any weapon, firework, dangerous instrument or replica from any person on school grounds under the power granted to the Board to maintain order and discipline in the schools and to protect the safety of students, staff and the public.

Students' possessing, exhibiting or threatening others with a weapon, replica of a weapon, firework, or dangerous instrument may be suspended or expelled pursuant to Board Policy 3310.

Definitions

"Possess" is defined as bringing an object, or causing it to be brought, onto the property of a school, or onto a vehicle being used for school-provided transportation, or exercising dominion and control over an object located anywhere on such property or vehicle. A student will be determined to possess a weapon when the item is found to be in any of the following locations:

1. On a student's person;
2. In the student's personal property, including, but not limited to, the student's clothing, backpack, purse, or any other item the student transports or carries and/or causes to be transported or carried to school;
3. A vehicle parked in the school parking lot which the student drives and/or is transported in;
4. The student's locker; or
5. Any other school-related or school-sponsored event, regardless of location.

"Deadly or dangerous weapon" means a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade of less than 2½ inches in length as defined in 18 U.S.C. Section 930. "Weapon" additionally includes a knife with a blade of any length.

"Firearm" shall mean any weapon (including a starter gun) which will or is designed to or may readily be converted to expel a projectile by the action of an explosive; the frame receiver of any such weapon; any firearm muffle or firearm silencer; any destructive device, including any explosive, incendiary or poisonous gas, bomb, grenade, or rocket, missile, mine, or similar device, as defined in 18 U.S.C. Section 921, and air rifles or other weapons that propel a projectile with air, or pellet guns, or paint ball guns. Antique firearms are specifically excluded.

WHAT IS YOUR NAME?

All persons upon request must identify themselves to the proper school authorities and staff while in the building, on school grounds or at school sponsored events. Students that fail to identify themselves to a school employee upon request will be considered insubordinate and assigned detention.

SEARCH AND SEIZURE (Board Policy 3232 and 3355)

It is the intent of the board of trustees to provide a safe and orderly environment for all students, conducive to the pursuit of educational goals. As a result, it may be necessary for school officials to search a student, his/her personal belongings, locker, desk, or vehicle, when it is in the interest of the overall welfare of other students or is necessary to preserve the good order and discipline of the school. School Board policies 3232 and 3355 detail random and reasonable suspicion searches of a student's school property as well as a student's person, possessions, automobiles, including the use of drug dogs.

HARASSMENT (Board Policy 3320)

It is the policy of this district to maintain a safe school environment for all students while on school grounds, riding the school bus, and attending district-sponsored activities, events, or functions on school premises or at other locations. Harassment, intimidation, and bullying are disruptive to a safe school environment and will not be tolerated.

REPORTING HARASSMENT

District personnel are required to report, in a timely and responsive manner, any incident of harassment, intimidation, or bullying they witness or are aware of to the school principal or designee. All other persons, including students, parents/guardians, volunteers, and visitors, are encouraged to report any act that may be a violation of this policy.

The district prohibits reprisal or retaliation against any person who reports an act of harassment, intimidation, or bullying; or cooperates in an investigation. The consequences for a person who engages in reprisal or retaliation may include, but are not limited to, suspension and expulsion. Annually, the district shall report bullying incidents to the SDE in a format as set forth in rule by the state board.

DEFINITIONS

"Harassment, intimidation, or bullying" means any intentional gesture or any intentional written, verbal, or physical acts or threats against another student that:

1. A reasonable person under the circumstances should know that the action will have the effect of
    a. Harming a student;
    b. Damaging a student's property;
    c. Placing a student in reasonable fear of harm to his or her person; or
    d. Placing a student in reasonable fear of damage to his or her property
2. Is sufficiently severe, persistent, or pervasive that it creates an intimidating, threatening or abusive educational environment for a student.

An act of harassment, intimidation or bullying may also be committed through the use of a land line, car phone, or wireless telephone or through the use of data or computer software that is accessed through a computer, computer system, or computer network.

DISCIPLINARY ACTION

Students who engage in harassment, intimidation, or bullying will be disciplined as determined appropriate, up to and including suspension and/or expulsion. Consequences for school employees who engage in such conduct may include suspension and/or termination.

Each school will take prompt and effective steps reasonably calculated to end the harassment, intimidation, or bullying; eliminate any hostile environment and its effects; and prevent the harassment from recurring. Appropriate steps to end harassment may include separating the victim and the perpetrator, or providing counseling for the victim and perpetrator.

SEXUAL HARASSMENT/INTIMIDATION OF STUDENTS

It is the policy (3322) of the McCall-Donnelly School District to maintain a working and learning environment for all its employees and students which provides for fair and equitable treatment including freedom from sexual harassment. Sexual harassment will not be tolerated and students are advised to contact any teacher, counselor or administrator to report such actions.

The definition of sexual harassment is not necessarily limited to unwanted verbal or physical sexual behavior of staff toward student, student toward staff or student toward student. If the action by one person makes someone else feel uncomfortable it may be considered sexual harassment. Students or staff who sexually harass shall be subject to disciplinary action. District policy states that teachers shall discuss this issue with their students in an age appropriate way.

ADDITIONAL EXPECTATIONS

CORRIDORS

Students are expected to proceed in an orderly fashion during passing time between classes.

ELECTRONIC EQUIPMENT & COMMUNICATION DEVICES

Electronic devices which disrupt the educational process are forbidden. All electronic devices used during instructional blocks without the permission of the teacher will be confiscated until the end of the school day. On subsequent offenses, the devices will be confiscated until picked up by a parent / guardian. Communication devices must remain off and not in use during instructional blocks. The use of communication devices will be permitted before and after school, during passing periods, and lunch.

GAMBLING

No gambling is permitted on school property.

SHOWING AFFECTION

Parents of the students involved will be contacted after an initial warning for the first offense. Persistent displays of affectionate behavior will result in disciplinary action.

SNOWBALL THROWING

Snowball throwing is prohibited on school property. Discipline imposed shall range from a minimum of office detention to a short-term suspension.

STUDENT DRESS AND APPEARANCE

RESPONSIBILITY

Students' dress, personal appearance and conduct are required to be of such character as not to disrupt or detract from the educational environment of the school. Any style which tends to diminish instructional effectiveness or discipline control by teachers is not acceptable.

The Principal or designee shall have the right to designate which types of dress, fashion, fads, or appearance disrupt or detract from the educational program and may be a potential safety hazard.

Specific dress code requirements and prohibitions:

1. Shoes must be worn at all times.
2. Half shirts, crop tops, halter tops, backless or strapless tops are not allowed.
3. Low cut clothing as well as clothing with slits must provide appropriate coverage.
4. Shorts, skirts and dresses must be within 6 inches from the top of the knee.
5. Any attire that is associated with drugs, alcohol, tobacco, profanity, obscenity, sexuality, sexual orientation, or has racial, ethnic or religious slurs are prohibited.
6. Underwear is not to be visible.
7. No sunglasses without permission.

Special Occasions - The Principal or designee shall retain the authority to grant exceptions for designated spirit days, special occasions, or special conditions.

SCHEDULING

Monday – Thursday Schedule

8:00 am to 9:30 am – Period One
9:30 am to 11:00 am – Period Two
11:00 am to 11:40 am – Lunch
11:40 am to 1:10 pm – Period Three
1:10 pm to 2:40 pm – Advisory/Internship Release

Friday Schedule – In-Person Intervention or Remote Instruction

8:00 am to 9:00 am – Period One
9:00 am to 10:00 am – Period Two
10:00 am to 11:00 am – Period Three
11:00 am to 11:40 am – Lunch
11:40 am to 3:30 pm – Teacher Collaboration, Intervention

ACADEMIC CURRICULUM

Academic curriculum will generally be organized in, approximately, sixty (60) hour blocks of instruction. The academic core classes will contain material substantially equal to that provided by a conventional high school. Heartland High School will utilize the adopted McCall-Donnelly School District Curriculum. Academic core curriculum may also be delivered online using web-based programs. The instructional staff will carefully monitor course content to assure that the curriculum objectives for each subject are met and mastered by students before credit is granted.

In all cases completion of approximately 60 hours of instruction plus necessary homework and research are required.

WITHDRAWAL/TRANSFER FROM SCHOOL

When students transfer to another school or drop from school, they must have permission from their parents, and they must obtain a withdrawal/transfer slip from the school registrar. Take the slip to each teacher, return all books and school materials, and pay any fines. Return the withdrawal slip to the counseling office and have either the registrar or office secretary check your locker to see that it is cleaned out. Records will not be sent until you have checked out of school properly and paid any fees owed.

	Heartland High School Requirements	McCall-Donnelly High School Requirements
English I	2	2
English II	2	2
English III	2	2
English IV	2	2
Speech	1	1
Reading		1
Algebra I	2	2
Geometry	2	2
Math Elective		2
Math Elective –taken last year of High School	2	2
Physical Science	2	2
Biology		2
LAB Science	4	2
World History		2
US History to 1900	1	2
US History beyond 1900	1	2
US Government	2	2
Economics	1	1
Humanities Area	2	2
Humanities Class		2
Health	1	1
Physical Education		2
Computer Education		1
Senior Project	1	1
Electives	16	12
Total Minimum Credits to Graduate	46	54
Additional Requirements		
Postsecondary Readiness Plan	4-Year Learning Plan at end of 8th grade – updated yearly	4-Year Learning Plan at end of 8th grade – updated yearly
College Entrance Exam	Take either the ACT or SAT By the end of grade 11	ACT/SAT available in McCall several times a year
Civics Test	Meet State Standard	Meet State Standard
ISAT/SBAC		ISAT/SBAC
Advanced Opportunities	Offered though HHS, IDLA or MDHS	Dual Credit, AP classes offered

GENERAL INFORMATION

CHANGE OF ADDRESS OR PHONE NUMBER

The school staff attempts to maintain accurate student address and telephone information. This is important to keep such data accurate so that mailings and other parent contacts can be accomplished without problems. It is the parents' responsibility to notify the school as to who should or should not receive your child's grades, records, notices, etc.

CLOSED CAMPUS

Every person should be physically, emotionally, and socially secure in an inviting, cooperative, and safe school environment. Students are not allowed to leave the campus during instructional hours without written permission of HHS staff. Instructional hours include the breaks between classes. To ensure that the school environment is safe, Heartland High School may at any time impose a Closed Campus. During Closed Campus times students will remain on HHS school grounds during the entire school day.

18-YEAR-OLD STUDENTS

All school policies, rules, and regulations at MDHS will be followed by all students, including those 18 and older. Students turning 18 during the school year please be advised that report cards, notices, etc will still be addressed to your parent/guardian.

Fines

Students are responsible for textbooks, materials and other school equipment; either checked out to them or used in class or school activities. Please ensure that these items are cared for properly. Any lost, stolen or damaged school property will result in the student paying for those items.

Payment should be made to HHS. Grades, transcripts, and all school records will be withheld until all obligations are met.

FIRE DRILLS

A continuous fire bell will ring. Exit quietly and quickly to the school grounds. Everyone is to be evacuated. Close windows, turn off the lights, and close the doors as you leave. Stay with your class and teacher once outside the building. A signal will be given to denote the completion of the drill and you will return to class.

If you should discover a fire, report it immediately to a staff member.

GUARDIANSHIP

Students under the age of 18 must reside with a legal parent or guardian. Exceptions may be granted by the administration. Forms for power-of-attorney transfer are available in the superintendent's office.

MAKE UP WORK

Students must contact teachers about make-up work and complete it within a reasonable length of time. The due date will be determined by the teacher and student. Those students under suspension will have their assignments sent home.

MONEY AND VALUABLES

Please do not bring large amounts of money or valuables to school. Students should see that any valuables brought to school are secure at all times. The school cannot accept responsibility for lost or stolen articles. If you must bring large amounts of money or something valuable, please take it to the High School Secretary where it will be put into the office safe.

PARENT-TEACHER/PARENT-PRINCIPAL CONFERENCES

Parents desiring a conference with their student's teacher(s) or administration may call the school (208-634-3686) to make an appointment. The best time to meet with teaching staff is before the start of the school day or just after students are released for the day. The Principal is available throughout the school day. We are available to answer any questions or concerns you may have about your student's progress in high school.

STUDENT HEALTH

Heartland High School has access to a school nurse. Should you become ill or injured at school, get your teacher's permission to report to the office. Office personnel will attempt to contact your parent/guardian to transport you home.

TELEPHONES

A student phone is available in the front office. You will not be called out of class for a call unless it is an emergency. You are not to leave class to make personal phone calls.

TEXTBOOKS

Students are responsible for textbooks checked out to them. Lost or damaged texts will result in fines to the student. A lost textbook will cost the student whatever the replacement cost is for that text. The teacher will determine what the cost will be for damaged texts.

ANNUAL NOTIFICATION OF RIGHTS

Notice is hereby given that pursuant to the provisions of the Family Educational Rights and Privacy Act of 1974, and regulations implementing the Act, you are entitled to the following rights:

1. Upon making a written request to the District, you may inspect and review the Education Record of your child or yourself (if you are a student 18 years of age or older). The Education Record subject of these rights is located at McCall-Donnelly High School.
2. If you believe any of the information contained in the Education Record to be inaccurate, misleading or in violation of your/your child's right to privacy or other rights, you may request that the information be amended. If such a request for amendment is denied, you may request a hearing to review the accuracy of such information, etc. If requested, you are entitled to a hearing preceded by notice, to present witnesses, and to the assistance of counsel at your own expense. A written decision will be issued based upon evidence presented at the hearing.
3. The District has determined that the following information is "Directory Information" and will be released to the public unless you object by completing a Directory Information Parent Opt Out form. Student's name, address, telephone listing, electronic mail address, date and place of birth, major field of study, participation in officially recognized activities and sports., weight /height of members of athletic teams, dates of attendance, grade level, enrollment status, degrees, honors and awards received, photograph and most recent school attended.
4. You may refuse to consent to disclosure of personally identifiable information contained in the Education Record except where disclosure is authorized by you.
5. You may file a written complaint relative to any failure of the institution to comply with these or other requirements of the Act. Any such complaint may be filed with the Family Policy Compliance Officer, U.S. Department of Education, 600 Independence Ave, S. W., Washington, D.C. 20202-4605.
6. You are entitled to a copy of the student's education record upon request and payment of charges for such copies.
7. It is District policy that if a student transfers to or contemporaneously attends another school, the Education Records of files relating to that student will be transferred upon your request or within twenty-one (21) days after a request for transfer of such records is received from the other school.
8. You are entitled to a copy of the District's policy on Student Records which will be given to you upon request at 120 Idaho, McCall, Idaho, 83638.

RIGHTS UNDER THE PROTECTION OF PUPIL RIGHTS AMENDMENT (PPRA)

PPRA affords parents certain rights regarding our conduct of surveys, collection and use of information for marketing purposes, and certain physical exams. These include the right to:

1. Consent before students are required to submit to a survey if the survey is funded in whole or in part by a program of the U.S. Department of Education (ED).
2. Receive notice and an opportunity to opt a student out of said survey.
3. Inspect, upon request and before administration or use of said survey.

These rights transfer from the parents to a student who is 18 years old or an emancipated minor under State law.

If McCall-Donnelly School District (MDSD) develops such policies, it will do so in consultation with parents, regarding these rights as well as arrangements to protect student privacy in the administration of protected information surveys and the collection, disclosure, or use of personal information for marketing, sales, or other distribution purposes. MDSD will directly notify parents of these policies at least annually at the start of each school year and after any substantive changes. MDSD will also directly notify, such as through U.S. Mail or email, parents of students who are scheduled to participate in the specific activities or surveys noted below and will provide an opportunity for the parent to opt his or her child out of participation of the specific activity or survey. MDSD will make this notification to parents at the beginning of the school year if the District has identified the specific or approximate dates of the activities or surveys at that time. For surveys and activities scheduled after the school year starts, parents will be provided reasonable notification of the planned activities and surveys listed below and are provided an opportunity to opt their child out of such activities and surveys. Parents will also be provided an opportunity to review any pertinent surveys. Following is a list of the specific activities and surveys covered under this requirement:

a. Collection, disclosure, or use of personal information for marketing, sales or other distribution.
b. Administration of any protected information survey not funded in whole or in part by ED.
c. Any non-emergency, invasive physical examination or screening as described above.

Parents who believe their rights have been violated may file a complaint with:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Ave, SW
Washington, D.C. 20202-5901

SCHOOL DIRECTORY INFORMATION

In accordance with the Family Education Rights and Privacy Act of 1974, the McCall-Donnelly Joint School District #421 hereby gives notice to all parents, legal guardians, students (18 years of age or older), and married students attending the district schools, that the following information is being categorized as directory information: the student's name, address, telephone listing, electronic mail address, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of athletic teams, dates of attendance, grade level, enrollment status, degrees, honors and awards received, photograph, and most recent school attended.

Directory information will be published and released by the McCall-Donnelly Jt. School District without prior written consent of the parents, legal guardian, or students 18 years of age or older, or married students. The parent, legal guardian, or student 18 years of age or older, or married student, must notify the McCall-Donnelly Jt. School District that the above mentioned directory information should not be released without prior written consent of the parent, guardian, student 18 and older or married student. Such notification must be given to the District by completing and submitting the Directory Information Parent Opt - Out Form on the following page.

DIRECTORY INFORMATION PARENT OPT-OUT FORM
McCall-Donnelly Jt. School District #421

If this form is not completed and returned to the school, the McCall-Donnelly School District assumes that you have given your consent.

By checking the box(es) below, I prohibit the release of directory information regarding my student.

School Name: _____ School Year: _____

Student Name: _____

Withhold Student Directory Information from:

☐ Any third party, including, but not limited to, representatives of the news media (newspaper), prospective employers, post-secondary institutions, and non-profit organizations.

☐ The school yearbook or school picture companies.

☐ Being published on the McCall-Donnelly School District website (which includes photograph).

☐ Military recruiters (High School only)

This non-permission form is valid until a new form is completed.

_____ _____ _____

Parent Name (Printed) Parent Signature Date

STUDENT/PARENT ELECTRONIC DEVICE CHECK OUT AGREEMENT

1. Use of electronic networks and devices shall be consistent with the District's goal of promoting educational excellence by facilitating resources sharing, innovation, and communication.
2. Title to the electronic device and its contents remain with McCall-Donnelly School District. A student's right of possession and use is limited to and conditional upon full and complete compliance with the following policies:
   - Behavior Management – Policy #3300
   - Acceptable Use Agreement - Policy #8410
   - Search of Student Issued School Property – Policy #3232
   - Student Fees, Fines, Charges – Policy #3520
3. Title to the electronic device may be transferred to the student upon the student's graduation from McCall–Donnelly High School.
4. Use of the District's electronic network and/or device is a privilege, not a right; inappropriate use will result in a cancellation of those privileges. Users have no expectation of privacy in any materials that are stored, transmitted, or received via the District's electronic network or device. The District reserves the right to monitor, inspect, copy, review and store, at any time and without prior notice, any and all usage of the network or device and any and all information transmitted or received in connection with such usage. The network system administrator, principal, and district administration will make all decisions regarding whether or not a user has violated these procedures. The district may deny, revoke, or suspend access to the Districts electronic network or device at any time. Violations may include disciplinary action.
5. The District assumes no responsibility for any unauthorized charges or fees.
6. The user is expected to participate in I-club activities, where applicable (Interactive Media), use the electronic device for daily educational enhancement, and collaborate with teachers and students.
7. The user is responsible for his or her actions and activities involving the electronic device.
   Examples:
   - Using the device for an illegal activity, including violation of copyright contracts.
   - Unauthorized downloading or installing of material.
   - Accessing, submitting, posting, publishing, or displaying any defamatory, inaccurate, abusive, obscene, profane, sexually oriented, threatening, racially offensive, harassing, illegal material or Cyber-bulling.
   - Unauthorized distribution of images, videos or audios of another person.
8. The user is responsible for the general care of the electronic device.
   Examples:
   - Do not permanently alter the device in any way.
   - Do not stack heavy objects on the electronic device.
   - Do not eat or drink while using the electronic device.
9. Deliberate damages, neglect or loss of the electronic device will cause MDSD to charge the student/parent replacement and/or repair costs based on the fair market value of the device.

I agree to abide by the conditions of the electronic device Agreement.

_____	_____	_____
Date	Student Name (Print)	Student Signature
_____	_____	_____
Date	Parent Name (Print)	Parent Signature

Rev Date: 5/11/20

HEARTLAND HIGH SCHOOL
STUDENT HANDBOOK AGREEMENT

REMOVE AND RETURN THIS PAGE TO THE OFFICE within two weeks of Enrollment date. The return of this page signed by you and your parents is required of all students.

School Name: Heartland High School Year: 2021-2022

Date of Enrollment _____

Student Name: _____

Grade Level _____

I acknowledge having received and read a copy of the Heartland High School Handbook.

_____ _____
Parent/Guardian Signature Student Signature

_____
Date

MCCALL - DONNELLY HIGH SCHOOL STUDENT HANDBOOK

202~~0~~1-202~~2~~1

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MCCALL DONNELLY JOINT SCHOOL DISTRICT BOARD OF TRUSTEES

Zone 1 – Ms. Jenny Ruemmele
Zone 2 – Mr. Jon Walker
Zone 3 – Ms. Heidi Galyardt
Zone 4 – MS. Laurie Erekson
Zone 5 – Mr. Lewis McLin

ADMINISTRATIVE STAFF

Mr. ~~Jim Foudy~~Eric Pingrey, Superintendent
Mr. Tim Thomas, Principal
Ms. Penny Lancaster, Business Manager
Ms. Lauren Bevill, High School ~~Secretary~~Administrative Assistant

PROGRAM DIRECTORS / DEPARTMENT COORDINATORS

Mr. Conor Kennedy, Athletics
~~Ms. Audrey Linville~~Mr. Ted McManus, ~~English~~Language Arts
Ms. Shealyn Mascheroni, Mathematics
Mr. Graham Pinard, Music
Ms. Shelly Chamberlain, Professional Technical
Mr. Matthew Hellhake, Science
Ms. Michael Kraemer, Social Studies
Mr. David Pickard, Curriculum
Mr. Jason Clay, Facilities
Ms. Stephanie Sorensen, Library Services
Mr. Matt Cavallin, Technology

Counselor
Ms. Megan McGree

Registrar/Attendance ~~Clerk~~
Mr. Daniel Wheeler

DISCRIMINATION

Federal law prohibits discrimination on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, or marital or family status in any educational, programs or activities receiving federal financial assistance. (Title VI and VII of the Civil Rights Act of 1964; Title IX of the educational Amendments of 1972; Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990.)

It is the policy of the McCall-Donnelly School District not to discriminate in any educational programs or activities or in employment practices. Inquiries regarding compliance with this nondiscriminatory policy may be directed to Superintendent, Jim Foudy 120 Idaho St., McCall Idaho 83638, 208-634-2161.

Formatted: Justified

SPECIAL PROGRAM CONTACTS

Special Education Services McCall-Donnelly Joint School District - Mr. Phil Schoensee
Heartland High School
124 Idaho St
McCall, ID 83615
Phone: 208-634-3686
E-mail: pschoensee@mdsd.org

Special Education Services / 504's – Ms. Kim Arrasmith
McCall-Donnelly High School
401 N Mission St
McCall, ID 83638
Phone: 208-634-2218
E-mail: karrasmith@mdsd.org

Counseling Services – Ms. Megan McGree, Counselor
McCall-Donnelly High School
401 N Mission St
McCall, ID 83638
Phone: 208-634-2218
E-mail: mmcgree@mdsd.org

Title IX Coordinator - Mr. Timothy Thomas, Principal
McCall-Donnelly High School
401 N Mission St
McCall, ID 83638
Phone: 208-634-2218
E-mail: tthomas@mdsd.org

Athletics - Mr. Conor Kennedy
McCall-Donnelly High School
401 N Mission St
McCall, ID 83638
Phone: 208-634-2218
E-mail: ckennedy@mdsd.org

MISSION & VISION

MCCALL-DONNELLY HIGH SCHOOL

MISSION STATEMENT – **Developing life-long learners *today***

OUR VISION: **Provide a safe environment which affords opportunities to:**

- *** Explore, create, and achieve**
- *** Be challenged**
- *** Become independent**
- *** Develop a sense of community, stewardship, and belonging**

BELIEF STATEMENT: MDJSD believes public education provides a learning environment that is challenging, authentic, and current.

BASIC CURRICULUM
Every student will have an individual education plan made in collaboration with student and parents. The school will function as the provider of a comprehensive curriculum and as the facilitator of partnerships for educational experiences with the community.

CLASSROOM DISCIPLINE
Self-control is a cornerstone of student learning.

COMMUNICATE EFFECTIVELY
Communication is a cooperative process among students, teachers, families and the community.

BASIC VALUES
Respect, honesty, trust and courtesy should guide interaction among all persons in the school community.

SKILLS NECESSARY TO ENTER THE WORK FORCE
Cooperation with others, the production of quality work, an attitude of responsibility and a willingness to learn are the skills necessary to enter the work force.

RESPONSIBLE CITIZENS
Educators, parents, students, and community share the responsibility to encourage respect for diversity and promote active and effective citizenship.

SAFE ENVIRONMENT
Every person should be physically, emotionally, and socially secure in an inviting, cooperative school environment.

CURRENT TECHNOLOGY
Technology should be used as a tool to facilitate learning in the classroom and beyond.

A MESSAGE FROM THE PRINCIPAL

Dear Student:

Welcome to McCall – Donnelly High School (MDHS). Each school year represents an opportunity for you to reflect upon personal goals and expectations. Take the time to chart academic strategies, co-curricular involvement and growth opportunities that will enhance your experiences at MDHS. It is my hope that you will achieve your highest potential in all of your endeavors.

As you meet the various challenges of the year, I want you to consider the following....

- **We are what we repeatedly do. Success, therefore, is not an act but a habit.** It is the result of high intention, sincere effort, intelligent direction and skillful execution; it represents the wise choice of many alternatives. Through constant attention to academic preparation, co-curricular involvement and personal development, you can repeat success over the course of the year.

- **Successful preparation for life is a significant challenge, demanding a well-developed capacity to be self-directed and self-managing and the ability to negotiate obstacles.** Learn to plan your time effectively. Accept responsibility for your learning, your decisions, and your actions.

- **Great works are performed not by strength, but by perseverance.** Establish goals and commit yourself to them with the strength to test your limits and the courage to succeed.

- **The level of school spirit is not determined by what the school gives to you, but by what you give back.** Show your enthusiasm and support for projects that enhance the quality of life for other members of the school family and community. Give with no strings attached, and you will receive in the same manner.

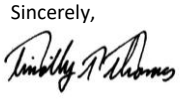
- **MDHS is a diverse community.** Our students are diverse and express themselves in different ways. Who students are, or how they choose to express themselves should not subject them to ridicule or rejection from others. I ask that you be tolerant of others who are different than you and be accepting of others within our diverse school community. Our diversity must not separate us; it must bring us together and make us stronger. I ask that you make MDHS a welcome place for all students. It is one of the most important things you can do to make our school a safe environment for all.

I am proud to have you with us and encourage you to commit to giving your best effort in everything that you do.

In addition, I encourage you to take a few minutes to explore the MDHS website and discover for yourself why MDHS is one of the premier high schools in the nation. MDHS website address is http://mdhs.mdsd.org … under select a school, select MDHS.

In closing I would like to wish you the very best for a happy and successful school year.

Sincerely,



Timothy T Thomas
Principal

MCCALL-DONNELLY HIGH SCHOOL STAFF

Principal..... Timothy Thomas
Athletic Director ..... Conor Kennedy
Counselor ..... Meagan McGree
Counselor .....
~~Head Secretary~~Administrative Assistant..... Lauren Bevill
Registrar/Attendance ~~Clerk~~..... Daniel Wheeler
Librarian ..... Stephanie Sorensen
Custodial Supervisor ..... Aaron Kelsey~~Warren McCoy~~
Special Education..... Kim Arrasmith
Special Education..... Jennifer Sadhana
Paraprofessional ..... Susie Erickson
Paraprofessional ..... Julie Fields
~~Paraprofessional ..... Riley Bevill~~
Paraprofessional ..... Mallory Lott
Paraprofessional.....Linzie Green
Paraprofessional.....Debra Holm
Art ..... Cynthia Dittmer
Band/Choir ..... Graham Pinard
Band/Choir ..... Garrett Romero
Business Tech ..... Shelly Chamberlain
English ..... Annie Narver
~~English/Senior Project ..... Michelle Harris~~
English ..... Michelle Harris
English/Speech ..... Melissa Coriell
English/Humanities..... Ted McManus
English/Drama ..... Audrey Linville
Family and Consumer Science..... Kristine Maxwell
Health..... Sheri Class
Health/Psychology ..... Kelly O'Connell
Industrial Technology..... Troy Frisk~~Greg Dittmer~~
Mathematics..... Patty Hallett
Mathematics..... Michael Jorgensen
Mathematics..... Kim Allen
Mathematics..... Shealyn Mascheroni
Mathematics/Science ..... Lisa Pingrey
Science ..... Matt Hellhake
Science ..... Todd Daniels
Science ..... Bill Borg
Social Science..... Michael Kraemer
Social Science..... Kylie Christensen
Social Sciences ..... Dan Erekson
Social Science/Physical Education ..... Brad Sorensen
Spanish ..... John Banker

Weight Training ..... Lee Leslie

STUDENT BODY OFFICERS 202~~1~~0 – 202~~2~~1

President: Vice President:
Community Outreach: Secretary:

CLASS OFFICERS 202~~1~~0-202~~1~~2

Class of 202~~2~~1

Class of 202~~3~~3

Class of 202~~4~~3

Class of 202~~5~~4

CLASS ADVISORS

~~(Lead advisors bolded)~~

Class of 202~~1~~2: John Banker, Riley Bevill, Bill Borg, Shelly Chamberlain, Kylie Christensen, Troy Frisk, Lee Leslie, Ted McManus~~**Shelly Chamberlain**, Ted McManus, Bill Borg, Greg Dittmer, Lee Leslie~~

Class of 202~~3~~3**:** Kim Allen, Kim Arrasmith, Matt Hellhake, Shealyn Mascheroni, Annie Narver, Garrett Romero, BJ Sorensen~~**Matt Hellhake, Kim Arrasmith**, Shealyn Mascheroni, Garrett Romero~~

Class of 202~~4~~3: Sheri Class, Melissa Coriell, Cynthia Dittmer, Michael Jorgensen, Kelly O'Connell, Audrey Swanson~~**Audrey Linville**, Kelly O'Connell, Melissa Coriell, Todd Daniels, Patty Hallett, Sheri Class, Cynthia Dittmer~~

Class of 202~~4~~5: Todd Daniels, Dan Erekson, Patty Hallett, Michelle Harris, Mike Kraemer, Kristine Maxwell, Graham Pinard, Jennifer Sadhana~~**Graham Pinard**, **Michelle Harris**, Kristine Maxwell, Jennifer Sadhana, Michael Kraemer, Todd Daniels~~

PURPOSE OF THE STUDENT HANDBOOK

The purpose of this Student Handbook is to provide an overview of:

1) the general principles that form the foundation of the MDHS Honor Code;
2) our expectations for your behavior;
3) the consequences of inappropriate behavior

You and your fellow students play a major role in setting a positive atmosphere in which to learn, develop, and achieve both academically and socially. Behavior that is disruptive to the educational process, inconsiderate of others, or illegal, will be subject to disciplinary action. The specific consequences, as outlined in this handbook, will be assigned by the Principal or designee.

The McCall-Donnelly School Board regularly reviews and updates district policies. For the most recent version of printed policies, please consult the district website.

EXPECTATIONS FOR CLASSROOM BEHAVIOR

The classroom is certainly the most critical area of an educational institution, and your teachers will insist that your behavior and attitude in the classroom reflect the importance of the serious business of learning. More specifically, they will insist that you:

1. arrive to class on time;
2. are prepared for class with all materials necessary for class that day;
3. are attentive to the task at hand until dismissed by the teacher;
4. show respect and consideration for others;
5. demonstrate care and consideration for school property and the property of others

Each teacher is able to establish the rules and procedures for his/her classroom. You are expected to observe these rules and respond promptly to the direction of your teacher.

HONOR CODE

McCall – Donnelly High School (MDHS) has a tradition of excellence. As a student of MDHS, you are asked to help contribute to that tradition. Generally speaking, there are six broad principles that students must observe if they are to get the most from their educational opportunity and MDHS is to be an excellent school. By maintaining high personal expectations for success, utilizing open communication with staff and fellow students, and following the guidelines listed below, you increase both your opportunity for success and help make MDHS an excellent school.

1. Accept responsibility for your education, decisions, words, and actions.
2. Act in a way that best represents your school, parents, community and self to promote a safe and healthy environment in which to learn.
3. Be active in the school and community.

4. Maintain a balance between academics, co-curricular activities, and community projects, continually giving your best effort to each.
5. Support your fellow students and their activities.
6. Respect cultural diversity, individuality, and the choices and rights of others.

These six general principles form the foundation of the honor code of McCall – Donnelly High School. If you act in accordance with these principles, you will be within the rules of the school and more importantly, you will increase the likelihood of experiencing personal success in, and satisfaction with, school.

STUDENT RIGHTS
(Board Policy 3200)

All students between the ages of five and twenty-one have a basic right to attend school. This right is inherent; it is not a privilege granted to the students. It is recognized that a student's primary and fundamental purpose in attending school is to engage in learning and his or her cooperation and dedication is fundamental to quality education as outlined in district policy 3200.

Rights

1. All students have an equal right to education opportunities.
2. Students are allowed their constitutionally protected rights of free speech, due process, petition and assembly, as long as they do not disrupt the educational process of the school or interfere with the property or constitutional rights of others.

Responsibilities

1. All students who attend the district's schools shall comply with the written policies, rules, and regulations of the schools; shall pursue the required course of studies; and shall submit to the authority of staff of the schools, subject to such corrective action or punishment as the school officials determine.

STUDENT INTERACTION REPORT

To report an incident that happens at school, students complete a Student Interaction Report (pink sheet) in the front office. Pink sheets are reviewed by the principal and discussed with the student.

ATTENDANCE PROCEDURES
(Board Policy 3122)

Class time is viewed as a valuable learning experience. Students are strongly encouraged to be present at each session to fully participate in group and individual activities which form the vehicle for increased learning. Absences deprive students and class members of the extended learning which takes place in the group setting. The staff and administration of MDHS expect all students to be in class every day. Participation in each class and group session contributes to the well-rounded education which MDHS works hard to provide.

Laws of the State of Idaho specify that parents have the primary responsibility of ensuring the attendance of their children at school. They further state that students shall be **regular and punctual** in their attendance (Board Policy 3122). The official record of attendance is the classroom teacher's electronic roll data base.

NOTES/PHONE VERIFICATION OF ABSENCES

Students who are absent from school are required to have telephone or written verification from the parent or guardian within 48 hours after returning to school. The note should give the student's name, reason for the absence, the date(s) missed, and be signed by the parent/guardian. Failure to verify the student's absence shall result in an unexcused absence and truancy. Parents may call the office **(208-634-2218**) and leave a message after school hours to excuse their child's absence prior to the absence or the day he/she returns to school.

CLASSIFICATION OF ABSENCES

Excused

Any absence from school with parent permission, verification required as per above.

Unexcused / Truant

Returning following an absence without parental excuse or leaving a class or campus without permission.

School Related

Field trips, extracurricular activities and other school-planned activities off campus.

Extraordinary

Any absence beyond the scope listed above.

ATTENDANCE POLICY

1. A student may miss **no more than six (6) class periods** of a given class **each semester**. On the **seventh (7th) absence** the student shall **lose academic credit for that class period**. Exceptions to this policy are school related and extraordinary absences as defined in policy.

a. Absences from school must be excused by a parent/guardian phone call or note within 48 hours of the day the student returns to school. Excuses **may not be accepted after the 48 hour period. Excuses will not be accepted at an appeals hearing.** Truancies from class or school will remain an unexcused absence.

2. Students/parents will receive a letter of notification from the attendance secretary at the time of the students' third (3rd) and fifth (5th) absences from school or class(es).

3. At the time the 7th absence occurs, the student/parents shall receive a notice of academic credit loss for the period/s the excused or unexcused absences occurred.

4. Appeals Process - The loss of credit, due to excessive excused or unexcused absences may be appealed to the MDHS Attendance Review Committee. The committee will be made up of high school staff members and one administrator or designee. The Attendance Secretary will serve as an ex-officio member providing needed attendance data and information. An appeal must be made in writing to the high school principal **within five (5) school days** following written notification of loss of credit. Appeals hearings will be set following the end of each academic semester. Seniors in jeopardy of not graduating due to excessive absences will have their hearing held prior to graduation.
Loss of an appeal at this level may be appealed to the McCall-Donnelly Board of Trustees. Appeals of loss of credit should be made **within 5 school days** following notification to the parents. The appeal shall be in writing to the Superintendent of Schools who will schedule an appointment for the parent and student to meet with the board of trustees. Students are entitled to an adult advocate (parent, guardian, teacher, and/or friend) at any appeal.

5. Makeup Work - Makeup work will be allowed for an excused absence. The student is responsible to make arrangements with their instructor (s) for make-up work the day they return to school from any absence. For one day absence from class the student has two (2) class days to make-up the missed work. In the event a student has two (2) or more consecutive absences from a class they are responsible to make arrangements with their instructor(s). Students with an unexcused absence may receive a "zero" in that class for the day. Board policy 3310 allows students that have been suspended to make up work for credit in a timely manner set by their teachers.

6. Extraordinary Absences

1. Extended illness, accident, or health issues (physician verification required)
2. Physical or neurological handicap (physician verification required)
3. Pregnancy & related complications (physician verification required)
4. Educational travel programs sanctioned but not necessarily sponsored by the school district
5. State, regional, national competitions (academic, athletic, fine arts)
6. Bereavement
7. Family travel / travel abroad procedures

It is understood that extraordinary absence causes course difficulties for both the student and the teacher. Therefore, **prior** to the absence (unless the absence is an emergency of illness or bereavement) the student, together with parent(s)/guardian(s), will meet at a time which is determined by the teacher and agreeable to all parties.

After discussion and consideration of student's class standing, previous absences and ability to work outside the class, the teacher shall determine what action is to be taken. The following options will be available:

1. The teacher determines when and for how long the student shall meet with the teacher either prior to or after the absence; or
2. The teacher suggests that a tutor be employed by the parent(s)/guardian(s) to assist the student in his/her absence to complete course work assigned by the teacher; or
3. The teacher suggests that the student enroll in an on-line or correspondence course approved by the McCall-Donnelly School District.

The responsibility to comply with the results of the meeting among student, parent(s)/guardian(s), and teacher rests with the student and parent(s)/ guardian(s). Any expense incurred in employing a tutor or enrolling in an on-line or correspondence course shall **not** be the responsibility of the McCall-Donnelly School District. Should the student fail to satisfactorily complete the work as judged by the teacher (except in the case of on-line or correspondence class, which will be judged by the offering institution), the student shall not receive credit for the course.

It is to be noted that parent(s)/guardian(s) and students realize that the classroom grade prior to an extraordinary absence may be affected due to the student's extended absence, even when arrangements are made and work is made up.

7. Prearranged Absences - Students that know in advance that they will be absent from a class for an extended period of time or a few days should ask their teacher for homework prior to the absence. Be prepared to take tests and turn in assigned projects upon your return to school. Those students planning an extended absence of a week or longer should make arrangements with the Counselor, Attendance Secretary or Principal at least 5 school days before leaving. A meeting may be set up including your teachers, counselor, principal, student and parent(s) to discuss your plans, determine how work can be assigned and made up, and the impact this absence will have on progress towards credits earned.

Days not counted against the attendance policy are:

- School approved activities (class, club, athletics, etc.)
- Out of school suspension
- Religious holidays (student & parent need to make the school aware)
- School sponsored field trips
- Counseling
- Student college visitation (limit of two days to be used either junior or senior year & pre-approved through the attendance office)

8. Tardy and Consequences for Excessive Tardiness - Students need to develop a habit of promptness, for present and future use. Arriving to class on time allows lessons to begin on time, limits distractions to the entire class by late arrivals, and avoids loss of instructional time.

A tardy is defined as being late to class, up to fifteen (15) minutes, for any reason. **Any student that arrives to class after the first fifteen (15) minutes of class will be recorded as absent.** The individual teacher will **assign detention on the student's third tardy and students will receive an additional detention assignment for each subsequent tardy**. Excessive tardiness will be referred to the principal. Staff that detain a student and cause them to be tardy to their next class shall write a note and send it with the student to give to their teacher. This would not be recorded as a tardy.

Any late arrival to school requires students to check- in to the office for an admit slip.

9. Truancy and Consequences for Being Truant - Truancy is an absence from one or more classes without parent, teacher or administrative permission. Students that cut a class or part of a class, and

remain on campus or leave campus, shall be considered truant. Truancy may result in a zero for the day in that class with no makeup allowed for credit and two day detention assignment.

10. How to Check-Out - When students are dismissed during the school day, their absence falls under the attendance policy. It is strongly suggested that parents come to school and personally sign out their child for an emergency dismissal. Students will be released only to their legal parent/guardian. Students must check out, with permission at the main office, before leaving campus. Students that do not return after lunch must have their parent or guardian verify the absence. Failure to do so is considered truancy.

To check out properly a student must:

1. Go to the office and request to sign out, with permission, on the checkout sheet
2. Present a note signed by your parent/guardian giving you permission to leave campus at a pre-determined time, or:
3. Call your parent/guardian and have them speak with office personnel giving you permission to leave, or:

Students that do not return to school after lunch must have signed out with permission before lunch or have their parent/guardian call the school.

Failure to follow this procedure will result in a Truancy/Unexcused absence.

11. Attendance Requirements to Participate in Extracurricular Activities - Students involved in extracurricular activities are required to attend all class periods on the day of the contest or activity. If the return to school time after an event is 12:30am or later, first period will be excused as a school activity.

Family emergencies or extraordinary circumstances will require prior administrative (principal) approval to practice or participate in an activity or contest.

If a student is absent on either a practice, performance, or game day, they are not allowed to attend practice or perform that day. Students suspended in or out of school shall not practice or participate in activities during the time of suspension.

12. Finals Week Attendance - Students are discouraged from checking out of school at any time during finals week the second semester of the school year. Should you leave early you may receive an "incomplete" and have to return later to make up your finals.

CONSEQUENCES OF INAPPROPRIATE BEHAVIOR

If you violate the rules of McCall – Donnelly High School, certain consequences will follow. The specific consequences will be determined on the basis of the severity and/or frequency of the offense. MDHS does not administer corporal punishment. The selection of the appropriate consequence is at the discretion of the principal. Your parents will be informed of the disciplinary consequence you receive.

Please note: all consequences must be completed before the end of the semester in order to begin final exams as scheduled. Students who are registered athletes may face athletic consequences in addition to school disciplinary action.

DETENTION

You may be assigned a detention after school not to exceed 30 minutes on any given day. Detentions are held Monday – Thursday. **The sole activity permitted during detention is silent study**. Athletes who are assigned to detention during the season must fulfill these obligations as scheduled. No participation of any kind (i.e. registration, weigh-ins, warm-ups, practice, bus boarding) is allowed prior to the completion of the detention obligation. A student may participate in a contest or practice once all obligations have been fulfilled. Failure to complete detentions may result in in-school suspension.

Detention Procedure

1. Students will be the option to serve detention the day it is given, or the day after.
2. Students must attend detention and be punctual.
3. Students must bring work to do at all detentions.

If a student fails to serve the assigned detention, the student may be given in-school suspension.

IN-SCHOOL SUSPENSION

The length of an in-school suspension assignment may vary from one period to five school days. If you are given an in-school suspension, you must report to the office no later than 8:00am and remain there until 2:50pm or until the end of your last scheduled class. This includes assemblies, pep rallies, etc. **The sole activity permitted in this room is silent study**. All of the provisions listed under "expectations for classroom behavior" apply to in-school suspension.
In addition:

a) you will be allowed to leave the room only during specified restroom breaks;
b) you must bring your lunch;
c) you must complete all assigned course work

Failure to comply with these provisions will result in a parent conference and loss of privileges: parking, dances, etc., and/or out of school suspension.
NOTE: You are not allowed to participate in any athletic practice session or contest, or any co-curricular practice, rehearsal or performance on the day of an in-school suspension.

OUT OF SCHOOL SUSPENSION

According to the Idaho School Code, a student may be suspended for up to five days for gross misconduct and disobedience. **IF YOU ARE SUSPENDED FROM SCHOOL, YOU MAY NOT BE ON CAMPUS OR ATTEND ANY SCHOOL FUNCTION FOR ANY REASON UNLESS YOU HAVE MADE PRIOR ARRANGEMENTS WITH THE PRINCIPAL.** The district is permitted to impose suspension from school during an appeal period not to exceed 10 consecutive days or until the appeal is decided.

LONG TERM SUSPENSION

The denial of the right of school attendance for any single class or any full schedule of classes for a stated period of time in excess of three (3) days by recommendation of the Superintendent.

EXPULSION

The denial of attendance at any single subject or class or at any full schedule for an indefinite period of time. (School Board of Trustees' action)

EMERGENCY SUSPENSION

In an emergency situation, the superintendent or his/her designee may suspend a student immediately.

BEHAVIOR MANAGEMENT
(Board Policy 3300)

Students are expected to conduct themselves in such a manner as not to interfere with the orderly operation of the educational program. The Board holds a philosophy that the resolution of student behavior management problems requires the active cooperation and participation of parents and/or guardians. Parents share in the responsibility for the actions of their children and the Board expects behavior management procedures to actively involve parents.

EXCEPTIONAL MISCONDUCT

Exceptional misconduct may include but is not limited to:

- Prohibition of Weapons (BP 3310)
- Student Drug, Alcohol and Tobacco Use (BP 3315)
- Harassment, Intimidation and Bullying (BP 3320)
- Sexual Harassment, (BP 3322)
- Theft or Destruction of School Property (BP 3325)
- Assault, Battery or Threats (BP 3330)
- Gang Activities (BP 3335)
- Disruptive conduct, which may include vulgar and profane language, images or gestures in any form that are offensive to others.
- Insubordination
- Habitual truancy as defined by Idaho Code 33-205 and 33-206.
- Habitual tardiness
- Academic dishonesty
- Inappropriate technology use
- Bomb threats or activating school fire alarm without appropriate cause
- The forging of any signature, the making of any false entry, or the authorization of any document used or intended to be used in connection with the operation of the school

DRUG, ALCOHOL and TABACCO USE (Board Policy 3315)

Students attending school in this district will not use, ingest, possess, sell, buy, or distribute drugs, including alcohol, tobacco, simulated tobacco, vaping products, inhalants, controlled substances, or related paraphernalia, on school premises.
Any student will violate the district's drug, alcohol, and tobacco use policy when:

- He/she is on school premises, evidencing behavior that creates a reasonable suspicion that he/she may be illegally under the influence of drugs;
- He/she admits to using, possessing, selling, buying, or distributing drugs on school premises;
- He/she is found to use, ingest, possess, sell, buy, or distribute drugs, or related paraphernalia, on school premises;
- He/she is found to possess drugs, or related paraphernalia, or to have such substances on his or her person, or in his or her locker, vehicle, or other property on school premises;
- He/she is found to knowingly attempt to use, ingest, sell, buy, or distribute drugs or related paraphernalia on school premises;
- He/she is found to knowingly be present when drugs or related paraphernalia are being used, ingested, sold, bought, or distributed on school premises.

The administration may use Rapid Eye Screening (RES), breathalyzer or Alco Screening as tools to assist students in identifying and treating drug and alcohol problems. A student that fails a RES, breathalyzer, or Alco Screen may choose to replace those results by submitting to a urinalysis, (in place of the RES) or a breathalyzer (in place of an Alco Screen) that calendar day.

In the belief that intervention and treatment are key elements to an effective alcohol and drug policy when student and parent agree to assessment and intervention treatment (minimum 60 days) the school policy relative to violations of these rules on drugs and alcohol is as follows:

First Offense: Five (5) days out of school suspension if the parents and student agree to go through a substance abuse evaluation with the substance abuse counselor. An appointment for this meeting should be scheduled before the student completes their suspension. Refusal to participate in the substance abuse evaluation shall result in a 10 day out of school suspension. The minimum probation period is 60 days with random RES or Alco screen testing.

Second Offense: If the student violates the terms of probation or has a repeat offense during the year, ten (10) days out-of-school suspension with treatment and probation to extend to one year. If parents and student choose not to start or continue substance abuse evaluation/treatment, it will be recommended to the board that the student be removed from school.

Third Offense: Long term suspension, minimum of ten days out of school and referral to school board for request of withdrawal from school and loss of all credits.

DRUG PARAPHERNALIA (Board Policy 3315)

A student shall not use, ingest, possess, sell, buy, or distribute drugs, including alcohol, tobacco, simulated tobacco, vaping products, inhalants, controlled substances, or related paraphernalia, on school premises. Any violation of this policy will result in a short term suspension.

THE APPROPRIATE LAW ENFORCEMENT AGENCY WILL BE NOTIFIED OF ALL CASES AT SCHOOL OR ON SCHOOL RELATED TRIPS INVOLVING DRUG/ALCOHOL OR BREAKING OF THE CIVIL LAW.

TOBACCO (Board Policy 3315)

We have a total smoke free district to ensure the health of students and employees. No student is allowed to smoke or chew tobacco inside the building, on school grounds, or on school sponsored trips. Any student in possession of or using any tobacco product, simulated tobacco product, vaping product, and/or inhalant shall be subject to the following:

- First Offense Short term suspension and police notification
- Second Offense Short term suspension and police notification
- Third Offense Long term suspension and police notification

APPROPRIATE LANGUAGE

Students are expected to use appropriate language both in the classroom and corridors while in school. Students using inappropriate language will be referred to the office. A minimum after school detention will be issued. Profanity directed at a staff member shall result in a minimum in school suspension.

ASSAULTS AND THREATENING STATEMENTS (Board Policy 3330)

McCall-Donnelly students will be expected to treat each other and staff with respect and to control their anger. Physical or verbal assaults or threats will not be tolerated on school property, at school events or during the school day. In case of an assault, a law enforcement agency will be notified and a minimum short term suspension will be assigned. Statements (oral or written) or other actions that threaten the physical well-being of another individual shall result in immediate suspension from school with consideration for possible expulsion. Staff and students aware of an individual student's threatening actions or behavior are encouraged to inform the Counselor or administration immediately.

CHEATING

It is expected that all students will perform their responsibilities as students in an honorable fashion. Cheating, unauthorized assistance on an exam, quiz, or project, will not be tolerated. Any student who is found to be cheating may receive a grade of zero on that assignment / test and his/her parents will be notified in writing or by phone by the teacher involved.

FOLLOWING DIRECTIONS

Students are encouraged and expected to conduct themselves in a reasonable manner. Students are expected to follow requests and directives of staff members. Failure to do so will be considered insubordination and discipline will be imposed.

FORGING OF NOTES

Any student who forges any type of note or pass will be issued a minimum of after school detention.

PHYSICAL / VERBAL ASSAULT ON STAFF (Board Policy 3330)

The physical / verbal assault on staff will result in a minimum short term suspension to a maximum of an expulsion from school, police notification, and referral to the Board of Trustees for request for withdrawal from school.

THEFT (Board Policy 3325)

Students found stealing, face a minimum short term suspension and notification to law enforcement agencies.

VANDALISM OF SCHOOL PROPERTY

Willful destruction or misuse of school property (books, desks, chairs, lockers, computers, etc.) is prohibited. Those apprehended will pay for the damage and could be assigned a short term suspension. In addition, a student may be assigned a work detail.
Students are responsible for textbooks and materials either checked out to them or used in class and must insure proper care. Any book lost or defaced will result in the student paying for said item with payment being made to the School District. Transcripts and all school records will be withheld until all obligations are met.

WEAPONS, FIREWORKS, DANGEROUS INSTRUMENTS (Board Policy 3310)

The Board desires students at school to be free from the fear and danger presented by firearms, fireworks and other weapons.

The Board prohibits students from possessing weapons, fireworks, replicas of weapons, or dangerous instruments of any kind in school buildings, on school grounds or busses, or at any school-related or school-sponsored activity away from school unless written permission has been obtained from the Superintendent or designee.

Any school employee may confiscate any weapon, firework, dangerous instrument or replica from any person on school grounds under the power granted to the Board to maintain order and discipline in the schools and to protect the safety of students, staff and the public.

Students' possessing, exhibiting or threatening others with a weapon, replica of a weapon, firework, or dangerous instrument may be suspended or expelled pursuant to Board Policy 3310.

Definition of Weapons, Fireworks and Dangerous Instruments

Possession, handling, or transporting a firearm, knife, dagger, metal knuckles, or any deadly and dangerous weapon as defined in Section 921 of Title 18 of the United States Code, including any explosive, including firecrackers, or any other dangerous object, on or about his/her person while on the property of the school district, while engaged in a school activity on other property, and/or while riding school provided transportation.

Definition of Use of Weapon or Dangerous Implement

Causing or attempting to cause physical injury with a weapon or dangerous implement as defined in the aforementioned paragraph, or behaving in a way that could cause physical injury to any person.

WHAT IS YOUR NAME?

All persons upon request must identify themselves to the proper school authorities and staff while in the building, on school grounds or at school sponsored events. Students that fail to identify themselves to a school employee upon request will be considered insubordinate and assigned detention.

SEARCH AND SEIZURE
(Board Policy 3232)

All students shall be free from unreasonable searches of their persons, clothing, and other personal property. However, a student is subject to search by the Principal or designee if reasonable grounds exist to suspect that the search will yield evidence of a student's violation of the law or school rules governing student conduct. Prior to conducting a search, the Principal or designee shall ask that the student consent to being searched by removing all items from pockets or other personal effects. If the student refuses to consent to the search, the Principal or designee may proceed to search the student.

Searches may be conducted of a student's person, his/her backpack, or automobile by the Principal or designee in the presence of a police officer if the Principal or designee has reasonable suspicion to believe that the search is needed to maintain an appropriate environment for learning, and that this need outweighs the student's expectation for privacy. Any search of a student conducted by a school district employee must be reasonably related to the discovery of contraband or other evidence of a student's violation of the law or school rules. For the purpose of this policy, "contraband" means items, materials, or substances the possession of which is prohibited by law or district policy, including but not limited to, controlled substances, alcoholic beverages, tobacco products, or any object that can reasonably be considered a firearm or a dangerous weapon. The Principal or designee may consult with local law enforcement officials regarding the advisability of a search on school premises by a law enforcement officer if evidence of criminal activity is likely to be seized. When the search of a student, his/her backpack, or automobile is made by a police officer, the police officer must have probable cause to believe that he/she will find contraband or evidence of an illegal act. Searches shall be conducted in a manner which is not excessively intrusive in light of the age and sex of the student and the nature of the suspected infraction. No student shall be subject to a strip search or body cavity search by school staff.

HARASSMENT
(Board Policy 3320)

It is the policy of this district to maintain a safe school environment for all students while on school grounds, riding the school bus, and attending district-sponsored activities, events, or functions on school premises or at other locations. Harassment, intimidation, and bullying are disruptive to a safe school environment and will not be tolerated.

REPORTING HARASSMENT

Any student who believes he/she is being harassed should immediately report the situation to school personnel. A friend or advisor may accompany a student throughout the complaint process. Any student or other individual who becomes aware that a student is being subjected to harassment should immediately report the incident to a counselor, teacher, principal, or other school district personnel. Failure to report may be subject to disciplinary action.

Any school personnel receiving a report of harassment from another individual is to report the matter to the building principal immediately. In the event the complaint involves the principal, the matter must be immediately reported to the superintendent. In the event the complaint involves the superintendent, the matter must immediately be reported to the school board chairman. Any school personnel witnessing harassment shall take immediate action to stop the harassment and report the matter to the building principal or other appropriate school personnel. Failure to comply will result in disciplinary action.

DEFINITIONS

Harassment is defined as any verbal or physical conduct, written or graphic material, by an individual or group within the school community which, when directed at any individual or group, and due to repetition or severity, either (1) substantially, systematically, and objectively undermines, disrupts, interferes with, or detracts from a person's educational performances so that he/she is effectively denied equal access to the District's resources and opportunities, or (2) creates an intimidating, hostile or offensive environment due to its severity, pervasiveness, and objective offensiveness.

Actions that may constitute harassment may include, but are not limited to:

1. Physical acts (i.e. aggression or assault, battery, damage to property, intimidation, implied or overt threats of violence);
2. Verbal acts (i.e. demeaning jokes, bullying, taunting, hazing, intimidation, slurs, derogatory nicknaming, innuendoes, or other negative remarks);
3. Visual Acts (i.e. graffiti, slogans or visual displays such as cartoons or posters depicting derogatory sentiments);
4. Criminal acts; (acts in violation of Idaho Criminal Codes or Idaho Human Rights Commission Code.

Students of the McCall-Donnelly School District are prohibited from engaging in conduct that could reasonably be construed as constituting harassment.

DISCIPLINE OF HARASSMENT

If the allegation involves a teacher or other school employee, the principal will submit the report of the investigation to the superintendent. Disciplinary action ranging from written notification up to and including dismissal will be taken against the offender if there is sufficient evidence to support the allegation. If the allegation of harassment is against a student, disciplinary action ranging from written notification, up to and including expulsion, will be taken against the offender if there is sufficient evidence to support the allegations.

SEXUAL HARASSMENT

It is the policy (3322) of the McCall-Donnelly School District to maintain a working and learning environment for all its employees and students which provides for fair and equitable treatment including freedom from sexual harassment. Sexual harassment will not be tolerated and students are advised to contact any teacher, counselor or administrator to report such actions.

The definition of sexual harassment is not necessarily limited to unwanted verbal or physical sexual behavior of staff toward student, student toward staff or student toward student. If the action by one person makes someone else feel uncomfortable it may be considered sexual harassment. Students or staff who sexually harass shall be subject to disciplinary action. District policy states that teachers shall discuss this issue with their students in an age appropriate way.

ADDITIONAL EXPECTATIONS

CLOSED FORUM

Public schools are not open forums. All presentations are subject to review and must receive the principal's approval prior to actualization. All mediums of communication originating through school programs, students, or staff intended for the public must be cleared by the principal.

CORRIDORS

Students are expected to proceed in an orderly fashion during passing time between classes.

ELECTRONIC EQUIPMENT & COMMUNICATION DEVICES

Electronic devices which disrupt the educational process are forbidden. All electronic devices used during instructional blocks without the permission of the teacher will be confiscated until the end of the school day. On subsequent offenses, the devices will be confiscated until picked up by a parent / guardian. Communication devices must remain off and not in use during instructional blocks. The use of communication devices will be permitted before and after school, during passing periods, and lunch.

GAMBLING

No gambling is permitted on school property.

PASS SYSTEM

Students who are in corridors at times other than the five minute passing time between periods should have a hall pass. Students are expected to report to an assigned class on time. If a student is detained in a previous class, a pass from that teacher will be needed to be admitted to the next class.

SHOWING AFFECTION

Parents of the students involved will be contacted after an initial warning for the first offense. Persistent displays of affectionate behavior will result in disciplinary action.

SNOWBALL THROWING

Snowball throwing is prohibited on school property. Discipline imposed shall range from a minimum of office detention to a short term suspension.

STUDENT DRESS AND APPEARANCE

(Board Policy 3350)

COMMUNITY STANDARDS

The McCall-Donnelly School District reserves the right to request that the dress and grooming of students be within the limits of generally accepted school standards and students shall be required to show proper attention to personal cleanliness.

EDUCATIONAL ENVIRONMENT

Students' dress, personal appearance and conduct are required to be of such character as not to disrupt or detract from the educational environment of the school. Any style which tends to diminish instructional effectiveness or discipline control by teachers is not acceptable.

RESPONSIBILITY

The Principal or designee shall have the right to designate which types of dress, fashion, fads, or appearance disrupt or detract from the educational program and may be a potential safety hazard.

Specific dress code requirements and prohibitions:

1. Shoes must be worn at all time.
2. Crop, tanks tops, strapless or low cut clothing as well as clothing with slits must provide appropriate coverage.
3. Shorts, skirts and dresses must be hemmed and be of appropriate length.
4. Slogans or advertising which will disrupt the educational setting may not be displayed on clothing.
5. Underwear is not to be visible.

Special Occasions - The principal or designee shall retain the authority to grant exceptions for designated spirit days, special occasions, or special conditions.

STUDENT DRIVING

(Board Policy 3241)

The board regards the use of motor vehicles for travel to and from school as an assumption of responsibility by parents and students. Students who drive negligently or violate posted driving speeds may be prohibited from operating a motor vehicle on or around school property.

Student parking areas include: the front of the school building and the southwest parking area by the MacNichol building. *Students who violate parking regulations are subject to having their vehicles towed at their own expense.*

Definitions

Negligent Driving - operating a motor vehicle in a manner which could endanger life or property.
Driving speed - shall be reasonable and prudent on all school grounds and in parking lots. Students shall adhere to posted driving speed limits. The speed limit is 10 M.P.H. or as posted.
Improper Parking of Students' Vehicles – vehicles parked in areas other than designated parking areas including, but not limited to handicap, fire, or loading zones, and snow removal piles.

MISCONDUCT CONSEQUENCES QUICK GUIDE

Problem Area	Min. 1st Occur	Max 1st Occur	Min. Repeat	Max. Repeat
Alcohol/Drugs	STS/ PN/D/AC	LTS/PN/D/AC	LTS/PN D/AC	Expulsion/PN
Arson	STS/ PN	Expulsion/PN	LTS/PN	Expulsion/PN
Assault	STS/PN	Expulsion/PN	LTS/PN	Expulsion/PN
Assault on staff	LTS/PN	Expulsion/PN	Expulsion/PN	Expulsion/PN
Bus Offense	Conf/Warning	STS/LP	STS	Loss of priv.
Cheating	Conf/Zero	STS/Zero	Conf/STS/Zero	Alter. placement
Defying Authority	Conf/ASD	STS	Conf/STS	LTS
Dress Code	Conf/Warning	STS	Conf/ASD	LTS
Disruptive	Conf/Warning	Conf./STS	Conf/ASD	Conf./LTS
Drug Paraphernalia	STS/PN/D/AC	LTS/PN/D/AC	LTS/PN/D/AC	Expulsion/PN
Not following directions	Conf/ASD	STS	Conf/STS	LTS
Extortion	STS/PN	Expulsion/PN	LTS/PN	Expulsion/PN
Fighting	STS/PN/Counsel	LTS/PN	LTS/PN	Expulsion/PN
Forgery	Conf/ASD	STS	STS	LTS
Gambling	Warning/ASD	STS	ASD/STS	LTS
Harassment	Warning/Counsel	Expulsion	STS/Counsel	Expulsion
Profanity	Warning/ASD	STS	STS	LTS
Parking/driving	Warning/ASD	ASD/Privilege lost	ASD/PN	Privilege lost
Showing affection	Warning	Warning	ADS/Conf	STS/Conf
Tobacco	STS/PN	STS/PN	STS/PN	LTS/PN
Tardiness	Warning/ASD	ASD	ISS	STS
Truancy	ASD	ASD/Work	STS	Expulsion
Theft	STS/PN	LTS/PN	LTS/PN	Expulsion/PN
Vandalism	ASD/Restitution	STS/Restitution	STS/Restitution	Expulsion/PN
Verbal Abuse	Conf/ASD	LTS	STS	LTS
Water/snowballs	Warning/ASD	STS	STS	LTS
Weapons	STS/PN	Expulsions/PN	Expulsion/PN	Expulsion/PN

The student misconduct and consequences listed above look formidable and may create the impression that offenses are frequently committed by students … this is not the case. The number of suspensions each year is minimal and expulsions are rare. The Administration reserves the right to by-pass one or more of the steps depending on severity.

Abbreviation definitions:

ASD - After school detention	D/AC - Drug alcohol counseling req'd
Expulsion – min: remainder of semester; max: remainder of school year	ISS - In-school suspension
STS - Short term suspension (1 period up to 3 days)	LP – Loss of privileges
LTS - Long term suspension (3+ days - principle; 6+ days - superintendent)	PN - Police notification

COUNSELING & SCHEDULING

GUIDANCE AND COUNSELING (Board Policy 2140)

The district recognizes that guidance and counseling is an important part of the total program of instruction and should be provided in accordance with state laws and regulations, district policies and procedures, and available staff and program support.

The general goal of this program is to help students achieve the greatest personal value from their educational opportunities. Such a program should:

A. provide staff with meaningful information which can be utilized to improve the educational services offered to individual students;
B. provide students with planned opportunities to develop future career and educational plans;
C. refer students with special needs to appropriate specialists and agencies;
D. aid students in identifying options and making choices about their educational program;
E. assist teachers and administrators in meeting the academic, social and emotional needs of students;
F. provide for a follow-up of students who further their education and/or move into the world of work;
G. solicit feedback from students, staff and parents for purposes of program improvement;
H. assist students in developing a sense of belonging and self-respect

All staff shall encourage students to explore and develop their individual interests in career and vocational technical programs and employment opportunities.

The Board directs the administration to work with the staff, community and appropriate agencies to develop, implement and regularly evaluate this program.

CLASS PLACEMENT

The McCall-Donnelly School Board, administration, and staff believe each student should be encouraged and expected to maximize their potential during their educational experience at MDHS. Students will be provided the opportunity through the curriculum offered at MDHS to develop process skills needed to continue with their post-secondary goals.

ENROLLMENT

A. Students must be enrolled as full-time students (8 classes) unless prior approval is obtained through the counseling office. Seniors must be enrolled in a minimum of 6 classes each semester (3 classes per day). Juniors, sophomores and freshman must have 8 classes each semester.

B. Students must be enrolled in a program of study that will result in a diploma from MDHS fulfilling the district's graduation requirements (home school/dual enrolled students not planning to graduate from MDHS are exempt).
C. Students will take courses in the sequence as prescribed in the curriculum requirements set for each grade level.

WITHDRAWAL/TRANSFER FROM SCHOOL

When students transfer to another school or drop from school, they must have permission from their parents, and they must obtain a withdrawal/transfer slip from the school registrar. Take the slip to each teacher, return all books and school materials, and pay any fines. Return the withdrawal slip to the counseling office and have either the registrar or office secretary check your locker to see that it is cleaned out. Records will not be sent until you have checked out of school properly and paid any fees owed.

STUDENTS TRANSFERRING TO MDHS

Students moving to MDHS will be required to meet the district graduation requirements to receive a diploma from MDHS. It is the responsibility of the new student/parents enrolling to provide the Counselor with information from the previously attended schools to make decisions pertaining to transfer of credits meeting district graduation requirements. Student placement will be decided by faculty on the basis of:

A. Teacher recommendation concerning attitude, readiness, maturity, etc.
B. Past and present academic performance
C. Standardized test scores
D. Parent/guardian input

Parents/guardians or over 18 year old students may request a placement change by submitting a written request to the principal. Parents/guardians have the final right of placement for their child. If the parent/guardian's decision of placement is contrary to the judgment of the teachers and administration an assumption of responsibility letter must be filed in the student's permanent folder from the parent/guardian.

STUDENT TRANSCRIPTS

Transcripts of each student are kept and filed indefinitely. These transcripts contain grades, test scores, and attendance information. Students and parents/guardians of students under 18 may request to see their own school records. A graduate's transcripts will be sent, upon written request, to other schools, colleges or agencies within two weeks of that request. Students with outstanding fines/fees will not have their transcript sent until those fees are cleared.

ADDING/DROPPING CLASSES

Students are allowed to add/drop classes at the beginning of each semester within the following guidelines:

A. **Week One (3 A day classes and 3 B day classes):** Change in course selection – students and parents are encouraged to make careful selection of all courses and alternative choices. The Master Schedule is built on student requests and may not accommodate changes due to balancing class sizes and course selection conflicts.
B. **Week Two:** Restricted; student must consult with teachers involved and the Counselor; parents must give prior approval.
C. **Week Three and later:** Requests will normally not be accepted unless the student is academically misplaced or incurs a health problem. Students who elect to drop a course after the second week of classes for reasons other than those stated above will receive a grade of "F" in the course and not be given credit for transferring to a new course.

Students should contact the Counselor for assistance in dealing with situations of concern. Dropping a class that changes your approved 4-year plan shall require your parent/guardian's signed permission. All drop/adds are to be pre-approved by the Counselor.

CORRESPONDENCE, ON-LINE & DIGITAL EDUCATION PROGRAMS

All correspondence, on-line, and digital education programs should be discussed with and approved by the Counselor prior to the student registering for such classes. Only accredited programs are acceptable. Credits will only be accepted for those courses that have been pre-approved. The student will assume any required expenses as set by the program. All class work, quizzes, and tests must be completed within the timeline set by the providing institution. Graduating seniors must have all correspondence work completed and final grades reported to MDHS Registrar by May 10th.

EARLY GRADUATION (Board Policy 2411)

Students may elect to graduate prior to the end of their senior year. Planning is critical and students need to work with the Counselor for program development and approval. In order to qualify for early graduation, a student must meet all course and credit requirements for graduation. Applications for early graduation are available in the Counseling Center. It is absolutely necessary that the student and his/her parents do the necessary long-range planning for early graduation. To be eligible for early graduation, a student must complete an application by **May 1** preceding the school year in which they wish to graduate. Following a review of the student's records and a visit with the Principal and Counselor, the request will be submitted to the Board of Trustees for approval.

1. Student will arrange a conference with the Principal and Counselor. A parent/guardian must also be present at the conference.
2. The student must submit a letter that indicates their purpose for wanting to graduate early.
3. A letter supporting the student's request is required from the parents.

CLASS RANK (Board Policy 2422)

The board acknowledges the usefulness of a system of computing grade point averages and class ranking for secondary school graduates to inform students, parents and others of their relative academic placement among their peers.

The board also acknowledges that a weighted grading system will be an incentive for students to take more challenging courses of study and will reward students who take said courses.

The board authorizes a system of class ranking, by grade point average rounded to the nearest hundredth (example: 3.745 rounds to 3.75; 3.744 rounds to 3.74), for students in grades 9-12. Class rank shall be computed by the final grade except that non-numerical marks/grades (plus/minus) shall be excluded from the calculation of the grade point average.
-Classes graded P (pass) are not calculated in a student's grade point average.

Students taking any non-AP (Advanced Placement), courses will receive grade points for each grade as follows:

Grade A = 4.00
Grade B = 3.00
Grade C = 2.00
Grade D = 1.00
Grade F = 0.00

Students taking any AP (Advanced Placement) from an accredited program will receive grade points for each grade as follows:

Grade A = 5.00
Grade B = 4.00
Grade C = 3.00
Grade D = 2.00
Grade F = 0.00

A student's grade point average shall be reported on his/her transcript, and may be reported on each term's grade report. Such calculations may be used for recognizing students for their achievement and end of year honors. Honors students will be recognized at graduation.

Selection of Valedictorian and Salutatorian:

- The Valedictorians and Salutatorians will be selected by the highest and next highest cumulative weighted grade point averages (GPA's) among the graduating senior class. Selection will be made just prior to graduation.
- The Valedictorian and Salutatorian must be enrolled at McCall-Donnelly High School full time, both first and second semesters, their senior year.

MDHS GRADUATION REQUIREMENTS (Board Policy 2410)

Content Area	***MDHS GRADUATION REQUIREMENTS***
Core of Instruction	42 credits (minimum)
Electives	12 credits (minimum)
Total Credits	54 credits (minimum)
Language Arts - 10 credits	8 – English 1 – Speech 1 - Reading
Mathematics - 8 credits	2 – Algebra 2 – Geometry 4 – Math electives
Science - 6 credits	2- Physical Science 2- Biology 2 - Science Electives
Social Studies - 9 credits	2 – World History 2 – US History I 2 – US History II 2 – Government 1 – Economics
Humanities - 2 credits	2 - "Humanities" Class
Health	1 credit
Physical Education - 2 credits	1 – 9th grade PE (Minimum) 1 – PE elective
Prof Technical / Humanities	2 credits
Computer Education	1 credit
Senior Project	1 credit
Postsecondary Readiness Plan	4 yr Learning Plan-end of 8thgrade –updated annually
Advanced Opportunities	5 AP courses Dual Credit: 10 Academic courses – including AP 9 Tech Prep courses
College Entrance Exam	Take ACT, SAT or Compass exam **by the end of grade 11**
ISAT	ISAT Proficient

GENERAL INFORMATION

ACADEMIC ASSISTANCE

MDHS staff is available to assist all students that may need help in any of their classes. Academic assistance time is available to make up tests, quizzes, work on projects, or to get that extra help with a problem or assignment. Academic assistance time for extra assistance is set from 7:30am to 7:55am and from 2:50pm to 3:30pm daily.

BELL SCHEDULES

This bell schedule is for an alternating "A" day and "B" day class schedule.

"A" Day		"B" Day	
Period 1	8:00 - 9:30	Period 1	8:00 – 9:30
Period 2	9:35 – 11:05	Period 2	9:35 – 11:05
Lunch	11:05 – 11:40	Lunch	11:05 – 11:40
Period 3	11:45 - 1:15	Period 3	11:45 - 1:15
Period 4	1:20 - 2:50	Period 4	1:20 - 2:50

CLUBS AND ORGANIZATIONS

MDHS has many clubs and organizations that invite participation by students. Your involvement in class and club activities is a valuable experience. Any purchases for class or club activities must be on an ASB purchase order and with your advisor's approval. Class/Club advisors must be present at all group activities.

CLUB ADVISORS

Art Club – Cynthia Dittmer
Biz Prof of Am - Shelly Chamberlain
Drama – Audrey Linville
FCCLA - Kristine Maxwell
National Honor Society – Patty Hallett
Quiz Bowl -
Student Government – ~~Kylie Christensen~~Stephanie Sorensen
Technology Club - ~~Greg Dittmer~~Troy Frisk

CHANGE OF ADDRESS OR PHONE NUMBER

The school staff attempts to maintain accurate student address and telephone information. This is important to keep such data accurate so that mailings and other parent contacts can be accomplished without problems. It is the parents' responsibility to notify the school as to who should or should not receive your child's grades, records, notices, etc.

DAILY BULLETIN

The bulletin is composed and posted to MDHS website daily. Information for the bulletin needs to be turned into the front office no later than 9am. The bulletin is read daily.

18 YEAR OLD STUDENTS

All school policies, rules, and regulations at MDHS will be followed by all students, including those 18 and older. Students turning 18 during the school year please be advised that report cards, notices, etc will still be addressed to your parent/guardian.

FINES

Students are responsible for textbooks, materials and other school equipment, either checked out to them or used in class or school activities. Please ensure that these items are cared for properly. Any lost, stolen, damaged school property will result in the student paying for those items.

Payment should be made to MDHS. Grades, transcripts, and all school records will be withheld until all obligations are met.

FIRE DRILLS

A continuous fire bell will ring. Exit quietly and quickly to the school grounds. Everyone is to be evacuated. Close windows, turn off the lights, and close the doors as you leave. Stay with your class and teacher once outside the building. A signal will be given to denote the completion of the drill and you will return to class.

If you should discover a fire, report it immediately to a staff member.

GUARDIANSHIP

Students under the age of 18 must reside with a legal parent or guardian. Exceptions may be granted by the administration. Forms for power-of-attorney transfer are available in the superintendent's office.

LOCKERS

Lockers are assigned at the beginning of each school year. Students shall occupy only the locker assigned to them. The lockers are to be kept neat and clean.

Students shall not place, keep, or maintain any article or material in or on a locker that may cause or tend to cause, any type of disruptive activity. If students wish to hang pictures in their lockers, they must be appropriate in nature. Any sexually suggestive or drug related pictures, as well as advertisements for alcoholic beverages or tobacco, are not permitted. If a student has any of these in his/her locker, an administrator will request that these items be removed. This constitutes a warning. If a second violation occurs, a detention will be issued.

Students are encouraged to keep their lockers locked at all times. Only school issued locks can be used. Items stolen from a locker are not the responsibility of the school district as locks are available for student use.

LOCKER SEARCHES (Board Policy 3232)

Student lockers are school district property, and as such, are subject to periodic inspections without permission and without notice, by school administration or designees or by school administration or

designees accompanied by police officers. No right or expectation of privacy exists for any student as to the use of any locker issued or assigned to a student by the school.

Any individual student's locker or other storage area shall be subject to search if reasonable grounds exist to suspect that the search will yield evidence of the student's violation of the law or school rules. Any search of an individual student's locker shall be conducted according to board policy governing personal searches.

An all school locker search may be conducted at any time without prior notice and without reasonable suspicion that the search will yield evidence of any particular student's violation of the law or school rules. If the school administration or designee conducting such a search develops a reasonable suspicion that any container inside the locker, including but not limited to a purse, backpack, gym bag, or an article of clothing, contains evidence of a student's violation of the law or school rules, the container may be searched according to board policy governing personal searches.

LIBRARY MEDIA CENTER

The center is open every school day from 7:30am to 3:30pm where a quiet, relaxed atmosphere for reading, research, and inquiry is maintained. Library-Media personnel and aides are glad to assist you in any way possible. We ask your cooperation in thoughtful respect and understanding for the rights of others in maintaining this atmosphere. There will be no fines as long as all materials are returned promptly.

LOST AND FOUND

Clothing, books and other articles found will be placed in a lost and found box located in the gym. Students looking for lost items should check with the lost and found box near the front office.

MAKE UP WORK

Students must contact teachers about make-up work and complete it within a reasonable length of time. The due day will be determined by the teacher and student. Those students under suspension will have their assignments sent home.

MONEY AND VALUABLES

Please do not bring large amounts of money or valuables to school. Students should see that any valuables brought to school are secure at all times. The school cannot accept responsibility for lost or stolen articles. If you must bring large amounts of money or something valuable, please take it to the High School Secretary where it will be put into the office safe.

PARENT-TEACHER/PARENT-PRINCIPAL CONFERENCES

Parents desiring a conference with their student's teacher(s) or administration may call the school (208-634-2218) to make an appointment. The best time to meet with teaching staff is before the start of the school day or just after students are released for the day. The Principal is available throughout the school day. We are available to answer any questions or concerns you may have about your student's progress in high school.

SCHOOL DANCES

1. Dances held at MDHS will be open to MDHS/HHS students only.
2. Students below the 9th grade are not allowed at high school dances.
3. Guests of MDHS/HHS students may attend only with prior written permission from the principal. Responsibility for the guest lies with the host student.
   Dance entrance closes 1 hour after the stated dance start time. Under certain circumstances, this may be waived if approved in advance by the principal.
4. Once a student enters and then leaves the dance, they will not be permitted to return.
5. School dances shall end no later than 12:00 midnight.
6. Students attending dances should inform their parents as to the time the dance ends and when they may be picked up.
7. All school rules will apply and a student will be dealt with according to MDHS disciplinary policies.
8. Alcoholic beverages and drugs are prohibited. Anyone under the influence will not be admitted to the dance and will be subject to school disciplinary policy. Any student in violation may lose their dance privileges for the remainder of the school year. A breathalyzer or Alco Screen may be used to determine if students are under the influence of alcohol at the dance.
9. The sponsoring group's advisor shall be in attendance at the dance. A minimum of two staff members and an adequate number of chaperones will attend the activity.

SIGNS, POSTERS, ETC.

Members of clubs or other school organizations wishing to put up posters must first have them approved by their advisor. Individuals who wish to put up posters must secure approval from the principal. Those who put up such posters are responsible for removing them and all tape after the event. Anyone seeking to pass out printed handbills must first secure approval from the Principal. Please do not tape or tack items to the hallway halls; use available bulletin boards.

STUDENT HEALTH

MDHS has access to a school nurse. Should you become ill or injured at school, get your teacher's permission to report to the office. Office personnel will attempt to contact your parent/guardian to transport you home.

STUDENT INSURANCE

The School District does not provide accident insurance for students. Student accident insurance is available to students/athletes. Details as to the cost, company and registration procedures is available on the District webpage. Students should take advantage of this program particularly if they are involved in extracurricular activities. All students participating in interscholastic athletics are required to purchase student insurance or to have their parents sign a waiver stating they are covered under other insurance. Emancipated students will be required to purchase insurance or show proof of a personal policy.

TELEPHONES

A student phone is available in the front office. You will not be called out of class for a call unless it is an emergency. You are not to leave class to make personal phone calls. Phones located in offices, classrooms and library are not for student use.

TEXTBOOKS

Students are responsible for textbooks checked out to them. Lost or damaged texts will result in fines to the student. A lost textbook will cost the student whatever the replacement cost is for that text. The Librarian will determine the cost for damaged texts.

VISITORS

Visitors, parents and alumni are welcome at MDHS. Any student wishing to bring a high school aged guest to school must obtain permission from the Principal or his secretary at least one day in advance of the visit. A guest pass will be issued and the guest will follow the schedule of the MDHS student. No guest passes will be issued the first and last weeks of a semester or the day before a holiday recess. All visitors are asked to check in at the front office.

ANNUAL NOTIFICATION OF RIGHTS

Notice is hereby given that pursuant to the provisions of the Family Educational Rights and Privacy Act of 1974, and regulations implementing the Act, you are entitled to the following rights:

1. Upon making a written request to the District, you may inspect and review the Education Record of your child or yourself (if you are a student 18 years of age or older). The Education Record subject of these rights is located at McCall-Donnelly High School.
2. If you believe any of the information contained in the Education Record to be inaccurate, misleading or in violation of your/your child's right to privacy or other rights, you may request that the information be amended. If such a request for amendment is denied, you may request a hearing to review the accuracy of such information, etc. If requested, you are entitled to a hearing preceded by notice, to present witnesses, and to the assistance of counsel at your own expense. A written decision will be issued based upon evidence presented at the hearing.
3. The District has determined that the following information is "Directory Information" and will be released to the public unless you object by completing a Directory Information Parent Opt Out form.

   Student's name, address, telephone listing, electronic mail address, date and place of birth, major field of study, participation in officially recognized activities and sports., weight /height of members of athletic teams, dates of attendance, grade level, enrollment status, degrees, honors and awards received, photograph and most recent school attended.
4. You may refuse to consent to disclosure of personally identifiable information contained in the Education Record except where disclosure is authorized by you.
5. You may file a written complaint relative to any failure of the institution to comply with these or other requirements of the Act. Any such complaint may be filed with the Family Policy Compliance Officer, U.S. Department of Education, 600 Independence Ave, S. W., Washington, D.C. 20202-4605.
6. You are entitled to a copy of the student's education record upon request and payment of charges for such copies.
7. It is District policy that if a student transfers to or contemporaneously attends another school, the Education Records of files relating to that student will be transferred upon your request or within twenty-one (21) days after a request for transfer of such records is received from the other school.
8. You are entitled to a copy of the District's policy on Student Records which will be given to you upon request at 120 Idaho, McCall, Idaho, 83638.

RIGHTS UNDER THE PROTECTION OF PUPIL RIGHTS AMENDMENT (PPRA)

PPRA affords parents certain rights regarding our conduct of surveys, collection and use of information for marketing purposes, and certain physical exams. These include the right to:

1. Consent before students are required to submit to a survey if the survey is funded in whole or in part by a program of the U.S. Department of Education (ED).
2. Receive notice and an opportunity to opt a student out of said survey.
3. Inspect, upon request and before administration or use of said survey.

These rights transfer from the parents to a student who is 18 years old or an emancipated minor under State law.

If McCall-Donnelly School District (MDSD) develops such policies, it will do so in consultation with parents, regarding these rights as well as arrangements to protect student privacy in the administration of protected information surveys and the collection, disclosure, or use of personal information for marketing, sales, or other distribution purposes. MDSD will directly notify parents of these policies at least annually at the start of each school year and after any substantive changes. MDSD will also directly notify, such as through U.S. Mail or email, parents of students who are scheduled to participate in the specific activities or surveys noted below and will provide an opportunity for the parent to opt his or her child out of participation of the specific activity or survey. MDSD will make this notification to parents at the beginning of the school year if the District has identified the specific or approximate dates of the activities or surveys at that time. For surveys and activities scheduled after the school year starts, parents will be provided reasonable notification of the planned activities and surveys listed below and are provided an opportunity to opt their child out of such activities and surveys. Parents will also be provided an opportunity to review any pertinent surveys. Following is a list of the specific activities and surveys covered under this requirement:

a. Collection, disclosure, or use of personal information for marketing, sales or other distribution.
b. Administration of any protected information survey not funded in whole or in part by ED.
c. Any non-emergency, invasive physical examination or screening as described above.

Parents who believe their rights have been violated may file a complaint with:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Ave, SW
Washington, D.C. 20202-5901

SCHOOL DIRECTORY INFORMATION

In accordance with the Family Education Rights and Privacy Act of 1974, the McCall-Donnelly Joint School District #421 hereby gives notice to all parents, legal guardians, students (18 years of age or older), and married students attending the district schools, that the following information is being categorized as directory information: the student's name, address, telephone listing, electronic mail address, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of athletic teams, dates of attendance, grade level, enrollment status, degrees, honors and awards received, photograph, and most recent school attended.

Directory information will be published and released by the McCall-Donnelly Jt. School District without prior written consent of the parents, legal guardian, or students 18 years of age or older, or married students. The parent, legal guardian, or student 18 years of age or older, or married student, must notify the McCall-Donnelly Jt. School District that the above mentioned directory information should not be released without prior written consent of the parent, guardian, student 18 and older or married student. Such notification must be given to the District by completing and submitting the Directory Information Parent Opt - Out Form on the following page.

E-3250

DIRECTORY INFORMATION PARENT OPT-OUT FORM

McCall-Donnelly Jt. School District #421

***If this form is not completed and returned to the school, the McCall-Donnelly School District assumes that you have given your consent*.**

By checking the box(es) below, I ***prohibit*** the release of directory information regarding my student.

School Name: _____ School Year: _____

Student Name: _____

Withhold Student Directory Information from:

❒ Any third party, including, but not limited to, representatives of the news media (newspaper), prospective employers, post-secondary institutions, and non-profit organizations.

❒ The school yearbook or school picture companies.

❒ Being published on the McCall-Donnelly School District website (which includes photograph).

❒ Military recruiters (High School only)

This non-permission form is valid until a new form is completed.

_____ _____ _____

Parent Name (Printed) **Parent Signature** **Date**

ANNUAL ASBESTOS MANAGEMENT COMMUNICATION

To: Parents, Faculty, Building Occupants and Community Members

From: McCall-Donnelly School District

Over the last several years the McCall-Donnelly School District has taken steps to remove all known asbestos in our school buildings and support facilities. This was done through abatement projects at the old high school/elementary building and Donnelly elementary. Also, during the recent construction of our new facilities, per the architect's specifications and certified by the construction manager, only asbestos free products were used.

Although we currently have no known asbestos in the McCall-Donnelly School District, in accordance with the Asbestos Hazard Emergency Response Act of 1986 (AHERA), we are obligated by law to maintain an AHERA management plan to be located at each school building and the District Office. These plans are available for public viewing at the District Office.

A memorandum similar to this will be sent out each year, at the beginning of the year, as notification of the AHERA management plan, the locations it can be found and any significant changes made.

If you should have any questions please contact the District Office.

STUDENT AND FAMILY SUCCESS GUIDE

2020-2021

Developing Lifelong Learners Today.

MCCALL-DONNELLY SCHOOL DISTRICT

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WELCOME TO MCCALL DONNELLY SCHOOL DISTRICT

Welcome to the McCall-Donnelly Joint School District. Our school district strives to provide quality education for each student and our mission, vision and belief statements are at the heart of this desire. The District serves approximately 1300 students in two elementary schools, one middle school, one high school and one alternative high school. We are governed by a five member Board of Trustees elected by the patrons of the District. The District provides a program of public education from preschool to grade 12 which includes a gifted and talented program, developmental preschool, and vocational programs. Thank you for taking the time to review what it is we're all about.

Mission Statement

Developing Lifelong Learners Today

Vision Statement

Provide a safe environment which affords opportunities to:

- Explore, create and achieve
- Be challenged
- Become personally responsible and independent
- Develop a responsible citizenship with sense of community, stewardship, and belonging

Belief Statement

The McCall-Donnelly School District believes public education provides a challenging, authentic, and current learning environment.

McCall-Donnelly School District
STUDENT AND STAFF CALENDAR 2020-2021
Adopted December 2019

School Start: September 1, 2020
School End: June 10, 2021

WD = Teacher Work Day **GP** = Grading Period
ER = Early Release
TTD = Teacher Training Day
PC= Parent Conferences No School

Weekends - No school
Vacations - No school

September 1 - Students' First Day
September 7 - Labor Day, No School

October 9 - Teacher Training Day
October 29- End of lst Grading Period
October 30 - Teacher Workday

November 5 - Early Release Conferences
November 6 - Parent Conferences, No School
November 25, 26, & 27-Thanksgiving Break

December 21 -January 1, Winter Break

January 18 - Human Rights Day, No School
January 22- End Semester 1
January 25 - Teacher Work Day, No School

February 15- Presidents' Day, No School

March 18 - End of 3rd Grading Period
March 19 - Teacher Work Day, No School
March 22 -26 - Spring Break, No School

April 2- Parent Conferences, No School
April 23- Kindergarten Registration-No School for Current Kindergarten

May 31- Memorial Day, No School

June 10 - Early Release, Last Day of School
June 11 - Teacher Work Day

Make-Up Day Due to School Closure:
April 1 - Early Release -Parent Conferences
April 2- Student and Staff Regular School Day

Student Days = 175
October 29 - End of 1st Grading Period = 41
January 22 - End 1st Semester = 45
March 18 - End of 3rd Grading Period = **37**
June 10 - End 2nd Semester = **52**
Teacher Days = 186

July

S	M	T	W	T	F	S
			1	2	V	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

August

						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	TTD	TTD	TWD	29
30	TWD	4 teacher days				

September

		1	2	3	4	5
6	V	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

21 student/21 teacher days

October

				1	2	3
4	5	6	7	8	TTD	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	GP	TWD	31

20 student/22 teacher days

November

1	2	3	4	ER	PC	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	V	V	V	28
29	30					

17 student/ 18 teacher days

December

		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	V	V	V	V	V	26
27	V	V	V	V		

14 student/14 teacher days

January

S	M	T	W	T	F	S
					V	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	V	19	20	21	S1	23
24	TWD	26	27	28	29	30
31	18 student/ 19 teacher days					

February

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	V	16	17	18	19	20
21	22	23	24	25	26	27
28						

19 student/ 19 teacher days

March

	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	GP	TWD	20
21	V	V	V	V	V	27
28	29	30	31			

17 student/ 18 teacher days

April

				1	PC	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

21 student/22 teacher days

May

						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	V	20 student/20 teacher days				

June

		1	2	3	4	5
6	7	8	9	ER	TWD	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

8 student/9 teacher days

DISTRICT INFORMATION

District Office
120 Idaho Street
McCall, ID 83638
Phone: (208) 634-2161
Fax: (208) 634-4075
Superintendent: Eric Pingrey
Hours: M-F 8:00 a.m. –5:00 p.m.
(Check website for summer hours)

Barbara R. Morgan Elementary School 125 Samson Trail
McCall, ID 83638
Phone: (208) 634-2219
Fax: (208) 634-4695
Principal: Valerie Berg
Grades: K-5
School Day: 8:05am-3:00pm
Early Release: 1:15pm

Donnelly Elementary School
327 East Roseberry Road, Box 369
Donnelly, ID
Phone: (208) 325-4433
Fax: (208) 325-5030
Principal: David Pickard
Grades: K-5
School Day: 8:00am-2:50pm
Early Release: 130pm

Heartland High School
124 Idaho Street
McCall, ID 83638
Phone: (208) 634-3686
Fax: (208) 634-1512
Principal: Phil Schoensee
School Day: 8:00am-2:45pm
Early Release Time: 1:00pm

McCall-Donnelly High School
401 N. Mission
McCall, ID 83638
Phone: (208) 634-2218
Fax: (208) 634-7505
Principal: Tim Thomas
Grades: 9-12
School Day: 8:00am-2:50pm
Early Release: 1:00pm

Payette Lakes Middle School
111 Samson Trail
McCall, ID 83638
Phone: :(208) 634-5994
Fax: (208) 634-5231
Principal: Jacob Olson
Grades: 6-8
School Day: 8:15am-3:05pm
Early Release Time: 1:30pm

DEPARTMENT INFORMATION

Athletics
Phone: (208) 634-2218
Fax: (208) 634-7505
Athletic Director: Conor Kennedy

Food Services
Phone: (208) 325-4433
Fax: (208) 325-5030
Supervisor: Lisa Howes

Harlow's Bus Service
14030 Hwy 55
McCall, ID 83638
Phone: (208) 634-1089
Fax: (208) 634-1247
Manager: Lewis Miller

Maintenance and Operations
Phone: (208) 634-2161
Fax: (208) 634-3683
Director: Jason Clay

School Nurse
Phone: (208) 634-2219 Ext. 3205
Fax: (208) 634-4695
Nurse:

Special Programs
Phone: (208) 325-5385
Fax: (208) 325-5030
Director: Phil Schoensee

Technology
Phone: (208) 634-2162
Fax: (208) 634-4075
Director: Matt Cavallin

SCHOOL BOARD TRUSTEES

Zone 1 Trustee
Term Ends
December 2024

Jenny Ruemmele

PO Box

McCall, ID 83638

Phone: 315-2617

jruemmele@mdsd.org

Jenny is a long-time community member of McCall. She and her husband Wayne Ruemmele moved to McCall in 1997. Their two sons were born in McCall and benefited from their K-12 education in the McCall-Donnelly School District. As the Foundation Director for St. Luke's McCall Jenny believes in supporting the health, resiliency and wellbeing of people in our region. After graduating with a B.A. degree in political science from the University of Utah she received a master's degree in nonprofit management from Case Western Reserve. She hopes to be of service to parents, students and teachers and work to help each student develop into independent, productive, and informed citizens.

Zone 2 Trustee

Term Ends

December 2024

Jon Walker

PO Box 1181

Phone: 634-9948

jwalker@mdsd.org

Jon joined the board in September 2012. In 2004 Jon and his wife, Sara moved to McCall where he accepted the position of executive director at Quaker Hill Camp and Conference Center. Jon has worked extensively with, and designed programs for youth of all ages during his 19-year camp career. Jon loves providing a safe place for kids to build confidence, relationships, learn life skills, explore the beautiful outdoors and have fun! In his free time, Jon enjoys recreational skiing, sailing, fishing, surfing and hockey.

Zone 3 Trustee
Term Ends
December 2021

Heidi Galyardt

168 Sue Dr. McCall

Phone: 406-546-7299

hgalyardt@mdsd.org

Heidi joined the school board in November 2017 with the hopes of helping every child realize their potential and become a good human and member of the community. After graduating with a Doctor of Pharmacy degree in 2002 from the University of Montana, Heidi and her husband Matt moved to McCall for Matt to pursue a position as a Smokejumper and Heidi to practice as a pharmacist at McCall Memorial Hospital / St. Luke's McCall Hospital. Their first son, Gavin, was born in 2005 and their second son, Chase, was born in 2008 and both boys attend school in the McCall-Donnelly School District. In Heidi's free time, you can find her trying to keep up with her boys mountain biking, alpine skiing, Nordic skiing, and hiking…she really has no chance to keep up and just makes sure everyone has enough food!!

Zone 4 Trustee Term Ends July 2021

Laurie Erekson

PO Box 2690 McCall,

Phone: 630-3104

lerekson@mdsd.org

Laurie is committed to supporting, fostering and improving public education. She graduated from Portland State University and earned a Masters of Public Administration/Educational Administration degree from Lewis and Clark College in Portland. After spending 20 years in Oregon as a teacher and administrator, Laurie returned to Idaho in 1998 to serve as the Payette Lakes Middle School principal.
She retired from the McCall-Donnelly School District in 2005, working as a consultant for a strategic planning firm specializing in higher education. Laurie and her husband Scott reside in McCall. They have three sons and four grandchildren. They are owners of Lightning Creek Outfitters, a non-profit whitewater rafting company which they established to share their love of the outdoors.

Zone 5 Trustee

December 2024

Lewis McLin

14100 Morell Rd

Phone:634-4964

lmclin@mdsd.org

Lewis is a graduate of Idaho State and Boise University. He holds a Masters Degree in Elementary Education and certification in elementary, and secondary teaching, administration, counseling, and superintendent. He has served as teacher, coach, counselor, and secondary principal in Meridian School District and later as an elementary principal in Homer, Alaska. In Alaska he chaired Accreditation of School and Colleges. He has served as a superintendent and was administrator for the Idaho School for the Deaf and Blind. He is a past president of the Idaho Association of Secondary School Principals & the Idaho Association of School Administrators and was a National Distinguished Principal. He has two grandchildren attending school in McCall and raised a child with multiple handicaps who was a part of the M/D School District.

ABOUT US CONT'D
SCHOOL BOARD

The McCall-Donnelly School District Board of Trustees consists of five members who are elected by the voters of the district. Board members serve four-year staggered terms and represent a specific geographic area. The board sets school policies within the guidelines of the law and the Idaho State Board of Education. Trustees are responsible for the following tasks:

- Set and evaluate school district goals.
- Decide how district money is spent and approve the budget.
- Select the superintendent.
- Serve as a liaison between the schools and the community.
- Stay current with educational trends and work toward change when necessary
- Approve personnel changes and salaries.
- Approve district instructional programs.

The public is welcome to attend school board meetings. Board meetings are held the second Monday of the month and begin at 6:00 PM at the Douglas A. MacNichol Building, located on the high school campus. Special sessions are announced to the public in advance. For a schedule of the board meetings please call (208) 634-2161.

DEMOGRAPHICS

McCall-Donnelly Jt. School District serves approximately 1000 students in two elementary schools, one middle school, one high school and one alternative high school. The District is governed by a five member Board of Trustees elected by the patrons of the District. The District provides a program of public education from preschool to grade 12, including a gifted and talented program, developmental preschool, and vocational programs.

DISCRIMINATION

Federal law prohibits discrimination on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, or marital or family status in any educational, programs or activities receiving federal financial assistance. (Title VI and VII of the Civil Rights Act of 1964; Title IX of the educational Amendments of 1972; Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990.)

It is the policy of the McCall-Donnelly School District not to discriminate in any educational programs or activities or in employment practices. Inquiries regarding compliance with this nondiscriminatory policy may be directed to Superintendent, Jim Foudy 120 Idaho St., McCall Idaho 83638, 208-634-2161.

COMMUNICATION

There are several communications that are generated by the district, which include emergency notifications (i.e. snow closures, evacuations, etc.), school news, district initiatives and programs. As you register your student for the upcoming school year, please note that you can sign up for these communications and select your preferences on how you receive these communications.

District and School Websites and School Newsletters

Many of our schools offer electronic versions of their school newsletters. If you wish to receive school newsletters and updates via email, contact the school office to sign up.

Phone Call Alert System

McCall-Donnelly School District uses an alert notification broadcast system in the event of a snow closure, school emergency or other critical school communication. Currently the system notifies parents and key personnel primarily through phone calls. Emergency information will also be posted on the District website at www.mdsd.org.

School Closings—Weather, Emergencies, Notifications

McCall-Donnelly School District uses an alert notification broadcast system in the event of a snow closure, school emergency or other critical school communication. Currently the system notifies parents and key personnel primarily through phone calls. Emergency information will also be posted on the District website at www.mdsd.org.

If the District must close schools, information will also be sent to area television stations. The district aims to communicate this information by 6:30am.

STUDENT RIGHTS

All students between the ages of five and twenty-one have a basic right to attend school. This right is inherent, it is not a privilege granted to the students. It is recognized that a student's primary and fundamental purpose in attending school is to engage in learning and his or her cooperation and dedication is fundamental to quality education as outlined in MDSD Policy 3200.

Rights

1. All students have an equal right to education opportunities
2. Students are allowed their constitutionally protected rights of free speech, due process, petition and assembly, as long as they do not disrupt the educational process of the school or interfere with the property or constitutional rights of others

Responsibilities

1. All students who attend the district's schools shall comply with the written policies, rules and regulations of the schools; shall pursue the required course of studies; and shall submit to the authority of staff of the schools, subject to such corrective action or punishment as the school officials determine.

SCHOOL SAFETY

Student safety is a priority in the McCall-Donnelly School District. The District has an Emergency Action Plan, and each school has a crisis plan in place to address emergencies.

All staff and students at each school conduct regular drills for lockdowns and evacuations. Theses drills help students and staff prepare in the event of an emergency. Fires, accidents, intruders, and other threats to student safety are scenarios that are planned and trained for by school and district staff (MDSD Policy 3432).

Emergency Procedures

Lockout—A lockout happens when we secure the perimeter of the school to ensure that the campus is safe from external threats. Inside the building, business is as usual.

Lockdown—A lockdown is called when there is either an unknown threat or when the threat could be inside the school building. In a lockdown, teachers lock internal doors, help students hide, and maintain silence during the situation.

Evacuation—An evacuation is called when there is a need to move students from one location to another. All students and staff are required to leave the building during an evacuation.

Parent Responsibilities

We need parents to assist the schools in their efforts to create and maintain a safe environment for our students. We ask that you show support for your schools safety measures and drills, be vigilant when on campus and report any concerns, and follow school policies as a visitor or a volunteer to ensure accountability.

PARENT ASSISTANCE

Please help us keep your student safe during an emergency by following these procedures:

1. STAY CALM. DO NOT RUSH TO SCHOOL TO PICK UP YOUR CHILD. Emergency personnel will prevent you from entering the school, and your presence will interfere with their work.

2. DO NOT CALL OR TEXT YOUR STUDENT'S CELL PHONE. A ringing telephone can divert a student's attention away from important safety instructions, and during a lockdown, it can alert intruders to student whereabouts.

3. STAY CALM IF YOUR UPSET CHILD CALLS YOU. If your child calls you during an emergency, your reaction can make a big difference. Encourage him or her to stay calm, obey the teacher's instructions, and turn off the phone. Assure your child that help will soon be on its way.

4. AWAIT INSTRUCTIONS FROM YOUR SCHOOL. When the emergency has passed, your school or the district will let you know whether, when, and where you can pick up your student. We will contact you through our alert notification system.

5. DEVELOP PLANS WITH YOUR CHILD. Please let your child know what to expect and where to go after they've been released from school every day AND after an emergency.

SCHOOL SAFETY- HARASSMENT

The district is committed to maintaining a safe school environment for all students while on school grounds, riding the school bus, and attending district-sponsored activities, events or functions on school premises or at other locations. Harassment, intimidation, and bullying are disruptive to a safe school environment and will not be tolerated (MDSD Policy 3320).

Definition of Harassment, Intimidation and Bullying

"Harassment, intimidation, or bullying" means any intentional gesture or any intentional written, verbal, or physical acts or threats against another student that:

1. A reasonable person under the circumstances should know that the action will have the effect of harming a student, damaging a student's property, placing a students in reasonable fear of harm to his or her person, or placing a student in reasonable fear of damage to his or her property.

2. Is sufficiently severe, persistent, or pervasive that it creates an intimidating, threating, or abusive educational environment for a student.

An act of harassment, intimidation, or bullying may also be committed through the use of a land line, car phone, or wireless telephone or through the use of data or computer software that is accessed through a computer, computer system, or computer network.

Prohibited Behavior

1. Physical abuse against a student, including, but not limited to, hitting, pushing, tripping, kicking, blocking, or restraining another's movement; sexual misconduct; causing damage to another's clothing or possessions; and taking another's belongings.

2. Verbal and non-verbal abuse against a student, including, but not limited to, name calling, threatening, sexual misconduct, taunting, malicious teasing, or making rude gestures.

Reporting Harassment

Any student who believes he/she is being harassed should immediately report the situation to school personnel. A friend or advisor may accompany a student throughout the complaint process. Any student or other individual who becomes aware that a student is being subjected to harassment should immediately report the incident to a counselor, teacher, principal, or other school district personnel. Failure to report may be subject to disciplinary action.

Any school personnel receiving a report of harassment from another individual is to report the matter to the building principal immediately. In the event the complaint involves the principal, the matter must be immediately reported to the superintendent. In the event the complaint involves the superintendent, the matter must immediately be reported to the school board chairman. Any school personnel witnessing harassment shall take immediate action to stop the harassment and report the matter to the building principal or other appropriate school personnel. Failure to comply will result in disciplinary action.

Discipline of Harassment

If the allegation involves a teacher or other school employee, the principal will submit the report of the investigation to the superintendent. Disciplinary action ranging from written notification up to and including dismissal will be taken against the offender if there is sufficient evidence to support the allegation. If the allegation of harassment is against a student, disciplinary action ranging from written notification, up to and including expulsion, will be taken against the offender if there is sufficient evidence to support the allegations.

Sexual Harassment

It is the policy (MDSD Policy 3322) of the McCall -Donnelly School District to maintain a working and learning environment for all its employees and students which provides for fair and equitable treatment including freedom from sexual harassment. Sexual harassment will not be tolerated and students are advised to contact any teacher, counselor or administrator to report such

actions.

The definition of sexual harassment is not necessarily limited to unwanted verbal or physical sexual behavior of staff toward student, student toward staff or student toward student. If the action by one person makes someone else feel uncomfortable it may be considered sexual harassment. Students or staff who sexually harass shall be subject to disciplinary action. District policy states that teachers shall discuss this issue with their students in an age appropriate way.

Weapons, Dangerous Instruments and Replicas

Students attending District schools are prohibited from:

1. Possessing or carrying objects/substances which are manufactured, used, or intended for use as a weapon, or facsimiles thereof, at school, on a school bus, or at any school-sponsored activity without prior permission of school officials.

2. Possessing, carrying, using, and/or threatening to use, any normally non-dangerous object or substance with the intent or result of causing harm to another individual at school, on a school bus, or at any school-sponsored activity.

3. Knowingly assisting another student(s) to possess, carry, or use a weapon at school, on a school bus, or at any school-sponsored activity. A weapon is defined as anything that is used to cause pain or harm others.

Any student found to be in violation of this policy will be subject to disciplinary action, including, but not limited to, expulsion, suspension, or other appropriate penalties. Refer to McCall-Donnelly School District Policy 3310 for further details.

Other Forms of Bullying/Harassment

1. Psychological abuse against a student, including, but not limited to, spreading harmful or inappropriate rumors regarding another, drawing inappropriate pictures or writing inappropriate statements regarding another, intentionally excluding another from groups or activities, and stalking.

2. Cyber bullying, including, but not limited to, using any electronic communication device to convey a message in any format (audio or video, text, graphics, photographs, or any combination thereof) that intimidates, harasses, or is otherwise intended to harm another individual.

3. Conduct based on a student's actual or perceived race, color; national origin, sex, gender identify or expression, sexual orientation, physical or mental disability, religion, physical appearance and characteristic, or socio-economic status; or a student's association with a person or group with one or more of these actual or perceived characteristics.

4. Conspiring with another individual to commit any act of harassment, intimidation, or bullying against another student; or perpetuation of such conduct by spreading hurtful or demeaning material created by another person (e.g, forwarding offensive e-mails or text messages).

5. Retaliatory actions against another for reporting an act of harassment, intimidation, or bullying.

The discipline rules related to harassment, intimidation, and bullying apply when a student is:

1. On school grounds before, during, or after school hours; or at any other time when the school is being used by a school group;

2. Off school grounds at any school activity, function, or event; or

3. Traveling to or from school or a school activity, function, or event.

School employees will also be held accountable for harassing, intimidating, or bullying behavior directed toward staff members, volunteers, parents/guardians, or students.

Reporting, Investigation Procedures, Disciplinary Action, and possible Referral to Law Enforcement are further detailed in MDSD Policy 3320.

STUDENT INTERACTION FORMS are available in all school offices. Students are encouraged to use the forms to report bullying and harassment of self and other students. The forms can also be used to report other incidents and school related problems.

"Help your student support other students who may be bullied."

When your child is a bystander:

- Tell your student not to cheer on or even quietly watch bullying.
- Encourage your student to tell a trusted adult about the bullying.
- Help your student support other students who may be bullied.
- Encourage your student to include other students in activities.
- Encourage your student to join with others in telling bullies to stop.

REGISTRATION AND ENROLLMENT

Frequently Asked Questions

What are the Entrance Age Requirements?
Students entering kindergarten must be five years old by September 1st of the school year. First grade students must be six years old by September 1st of the school year.

What will I need to register my child in school?
The following are required to enroll your child in school:

1. Birth certificate
2. Immunization record
3. Proof of residence
4. An emergency telephone number where the parent or guardian can be reached.

What forms do I need to complete to register my child for school?

1. MDSD Enrollment Form
2. Emergency Medical Form
3. Home Language Survey
4. District Directory Parent Opt Out Form

Forms are available on the district website at www.mdsd.org.

Does my student have to be immunized to attend school?
The district is required to provide educational services to all school age children who reside within its boundaries. Attendance at school shall be denied to any child who does not meet Idaho's school immunization requirements. Immunity requirements are met if the child has received or is in the process of receiving immunization as specified by the Board of Health and Welfare or has documentation of immunity through previously contracting the disease, or if a parent or guardian of the child has completed a certificate of immunization exemption provided by the Idaho Department of Health and Welfare. The parent or legal guardian of the child must comply with the immunization requirements at the time of admission and before attendance to school (MDSD Policy 3413).

What if I am unable to find my child's birth certificate or immunization records?
Without proof of immunization and a certified copy of a birth certificate at the time of enrollment, your child may not be able to attend class until the requirements are met. Please work with your child's primary care physician to obtain immunization records. If you need support with obtaining your child's birth certificate, please talk with the registrar at the school to which you are enrolling your student.
Idaho Code 18-4511 states that "…within 30 days (the person enrolling the student) must provide either a certified copy of the student's birth certificate or other reliable proof of the student's identity and birthplace, which proof shall be accompanied by an affidavit explaining the inability to produce a copy of the birth certificate. Other reliable proof of the student's identity and birthplace may include a passport, visa or other governmental documentation of the child's identity."

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Frequently Asked Questions Cont'd

Can a nonresident student attend McCall-Donnelly schools?
Any student who resides outside the district may apply to attend a school in the district. All applications for nonresident attendance will be considered on a priority basis. All non-resident enrollment applications must be submitted on or before February 1 of the school year prior to attendance.

Priorities for admission to a school are:
1. Children of district employees
2. In-district transfers with attendance in the school the prior year
3. In-district transfers with attendance of a sibling the prior year
4. In-district transfer
5. Out-of-district transfer with attendance the prior year
6. Out-of-district transfer with attendance of a sibling the prior year
7. Out-of-district transfer

The following standards will apply:
1. Whether space is available in the grade level or classes at the building in which the student desires to be enrolled.

2. Whether appropriate educational programs or services are available.

3. Whether the student's attendance in the district is likely to create a risk to the health or safety of other students or staff. Students expelled from another district will not be allowed to transfer into McCall-Donnelly schools.

Under what conditions can nonresident student admission be revoked?
1. Pupil-teacher ratios or contact hours exceed the maximum allowed by policy guidelines.

2. The student fails to maintain satisfactory attendance, scholarship, and/or citizenship.

3. Parent/legal guardian fails to provide necessary transportation.

4. Information on the student enrollment form is found to be erroneous (MDSD Policy 3141).

Enrollment Forms

There are certain forms that are required upon registration, all of which are available at www.mdsd.org. These forms are also available at all school sites. Here is a summary of each form:

Enrollment - This form is the general information about primary contacts, address, contact numbers/emails, communication preferences, etc. Please note than an accurate and updated phone, cell and/or email are required in order for the school to be able to contact you in the event of an emergency. We use the information you provide on this form to set up your emergency notifications in our alert notification system. If your information changes at any time during the year, please be sure to notify your school. Please note your selections for additional contacts who will be authorized to pick up and/or drop off your student.

Emergency Medical Form– This form provides medical information about your student to our school nurse. It also allows for emergency medical treatment if the school is unable to contact you in the event of serious illness or injury.

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Home Language Survey- The Idaho Department of Education requires all school districts to determine the primary language of your child to help provide the most appropriate placement and instruction for your child. This information allows the school to provide better communication for parents and families if appropriate.

Directory Information Parent Opt-Out Form
Military Opt-Out (High School only)
The federal No Child Left Behind Act requires the Department of Education (DOE) to provide military recruiters, upon their request, the name, address, and telephone number (including unlisted number) of secondary school students. If any secondary student or the parent/guardian of a secondary student does not want the DOE to provide the requested information to military recruiters, the student/parent/guardian must "opt out" of providing such information.

Photo/Video /Yearbook/Third Party Permissions Opt-Out
The school district utilizes photos and videos of our students, staff and parents for both internal and external communications, including but not limited to videos, brochures, emails, websites, and newspaper articles. There is no better way to demonstrate all the great project-based learning our schools offer than through pictures. If you DO NOT wish to give your permission to have your child's photo taken or filmed, please make sure you indicate this choice.

ATTENDANCE

What does the law say about attendance?

Idaho Code 33-202 states that the parent or guardian of any child resident in this state who has attained the age of 7 years at the time of the commencement of school in his/her district, up to the age of 16 years, shall cause the child to be instructed in subjects commonly and usually taught in the public schools of the state of Idaho. Unless the child is otherwise comparably instructed, the parent or guardian shall cause the child to attend a public, private or parochial school during a period in each year equal to that in which the public schools are in session.

EXCUSED AND UNEXCUSED ABSENCES

Regular school attendance is necessary for mastery of the educational program provided to students of the district. Students at times may appropriately be absent from class.

Each building will develop attendance policies that are consistent with those policies established by the Board of Trustees (MDSD Policy 3122). McCall-Donnelly High School and Payette Lakes Middle School, as required by Idaho Code, have attendance policies related to loss of credit for excessive absences. The following principles shall govern the development and administration of attendance procedures within the district:

1. Absences due to illness or a health condition, a religious observance, when requested by a student's parent(s), school approved activities, family emergencies. and, as required by law, disciplinary actions or short-term suspensions shall be excused.

2. If an absence is excused, the student shall be permitted to make up all missed assignments outside of class under reasonable conditions and time limits established by the appropriate teacher/school except that in participation-type classes a student's grade may be affected because of the student's inability to make up the activities conducted during a class period.

3. An excused absence shall be verified by the parent or school authority responsible for the absence. If an absence is unexcused the student will experience the consequence of his/her absence. A student's grade shall be

affected if a graded activity or assignment occurs during the period of time when the student is truant.

5. A student may be suspended or expelled for habitual truancy as defined by Idaho Code 33-206.

Classification of absences shall be:

1. Excused—any absence from school with parental permission. Verification required as shown in Section 3 above.

2. Unexcused/Truant—returning following an absence without parental excuse or leaving a class or the campus without permission. A student whose absence is not excused shall be considered truant and shall experience the consequence of his/her absence. A student's grades shall be affected if a graded activity or assignment occurs during the period of time when the student is truant.

3. Habitual Truant—A student may be suspended or expelled for habitual truancy as defined by Idaho Code 33-206.

4. School Related-Field trips, extra-curricular activities and other school planned activities off campus. These absences are considered excused.

5. Extraordinary—any absence beyond the scope listed above.
   a. extended illness, accident, or health issues (physician verification required)
   b. physical or neurological handicap (physician verification required)
   c. pregnancy and related complications (physician verification required)
   d. educational travel programs sanctioned but not necessarily sponsored by the school district; state, regional, national competitions (academic, athletic, fine arts)
   e. family travel
   f. bereavement

6. A student is considered chronically absent if he or she is absent, excused or unexcused, for 10% or more of the school year. The school district will work with students and their families to improve student attendance using best practices and strategies.

Extraordinary Absence Policy

It is understood that extraordinary absences cause course difficulties for both the student and the teacher (MDSD Policy 3122). Therefore, prior to the absence (unless the absence is for an emergency of illness or bereavement) the student, together with the parent(s)/guardian(s), will meet at a time which is determined by the teacher and which is
agreeable to all parties to determine a plan of action.

After discussion and consideration of the student's class standing, previous absences and ability to work outside the class, the teacher shall determine what action is to be taken. The following options will be available:

1. The teacher determines when and for how long the student shall meet with the teacher either prior to or after the absence, or
2. The teacher suggests that a tutor be employed by the parent(s)/guardian(s) to assist the student in his/her absence to complete course work assigned by the teacher, or
3. The teacher suggests that the student enroll in an online or correspondence course approved by the McCall-Donnelly School District.

The responsibility to comply with the results of the meeting among student, parent(s)/guardians(s), and teacher rests with the student and parent(s)/ guardians(s). Any expense incurred in employing a tutor or enrolling in an online or correspondence course shall not be the responsibility of the McCall - Donnelly School District. Should the student fail to complete the work satisfactorily, as judged by the teacher (except in the case of online or correspondence class, which will be judged by the offering institution), the student shall not receive credit for the course.

The classroom grade following an extraordinary absence may be affected due to the student's extended absences, even when arrangements are made and work is made up (MDSD Policy 3122).

"Good attendance is critical to your student's success."

Prearranged absences

Students that know in advance that they will be absent from a class for an extended period of time or a few days should ask their teacher for homework prior to the absence. Be prepared to take tests and turn in assigned projects upon your return to school. Those students planning an extended absence of a week or longer should make arrangements with the Counselor, Attendance Secretary or Principal at least 5 school days before leaving. A meeting may be set up , including teachers, counselor, principal, student and parent/ guardian(s) to discuss plans, determine how work can be assigned or made up, and the impact this absence will have on overall school performance.

Days not counted against the attendance policy

- School approved activities (class, club, athletics, etc.)
- Out of school suspension
- Religious holidays (parents need to make the school aware)
- School sponsored field trips
- Counseling
- Student college visitations (limit of two days to be used either junior or senior year and prearranged with the attendance office)

EXTRACURRICULAR ACTIVITIES ATTENDANCE

There are many extracurricular activities for students in the McCall-Donnelly School District from 7th to 12th grade. Additionally, 6th graders may participate in cross-country and wrestling. Students at McCall- Donnelly High School must also have a student body card to participate. A physical form must be on file in the office prior to participation. Other requirements apply and a packet of information may be picked up at the office. Students are responsible for completing the required forms prior to participation in each activity. Available programs include drama, quiz bowl, soccer, softball, baseball, football, cross country, volleyball, basketball, wrestling, track, and cheerleading. Students may only participate in one sport per season, participation in multiple sports during a season is prohibited. The McCall-Donnelly Activities Policy follows. Please review it carefully. Parent and student signatures for the handbook will also indicate agreement with the activities policy.

Activities Policy

Activities sponsored by McCall-Donnelly Schools shall be for the benefit of all students. The activities and contests shall be psychologically sound, tailored to the participant's physical, mental, and emotional maturity levels. Activities are for all students who qualify under eligibility requirements and who adhere to the rules set forth by the State (I.H.S.S.A.) and local school officials. Participation in the activity program is a privilege, and shall contribute to the following:

1. The improvement of health, fitness, and general welfare of all individuals participating in a safe, well supervised program

2. The involvement of the maximum number of students in both supportive and active areas of participation (the middle school has a "no-cut" policy).

3. The teaching of new skills and the offering of opportunities to improve existing skills in order to promote skill and attitude development conducive to participation in lifetime activities.

4. Successfully meeting team and individual objectives.

District and I.H.S.S.A. Regulations

Students who participate in the activity programs in the McCall-Donnelly School District shall be governed by the rules and regulations of the Idaho High School Activity Association, McCall-Donnelly School District's Responsibilities and Rights (MDSD Policy 3500), and rules specific to each sport/activity. All ASB recognized clubs or organizations should be subject to these policies, rules, and regulations if the conditions described in the policy exist. Each participant must purchase an athletic pass and have on file the following forms with student and parent/guardian/custodian signatures:

1. The Interscholastic Activity Code.

2. A physical or an interim form.

3. Specific sport/activity safety guidelines.

4. Insurance information.

5. Emergency information and release.

To release for participation following an illness or injury serious enough to require medical care, a student must present to a school official a physician's written release and a "Return to Play" form.

Activity Eligibility

To be academically eligible for activities, MDHS students must be enrolled full-time and have received passing grades (minimum 2.0 GPA with no F's). Heartland high school students are subject to the same academic requirements. Students with an IEP or 504 Plan may be eligible at the discretion of the Principal and Athletic Director or as specified in their IEP or 504 Plan. Dually enrolled students must meet all IHSAA requirements in order to participate. Home/online schooled students will be eligible to participate after meeting all IHSAA requirements for home/online schooled students.

Activity Season

The I.H.S.S.A. rules and regulations apply to each student during the defined activity season, which begins with the first practice and concludes with the last game/contest, including State Tournaments.

Student Insurance

The School District does not provide accident insurance for students. Student accident insurance is available to students/athletes at the start of the school year in August. Details as to the cost, company and registration procedures will come from the office or coaching staff. Students should take advantage of this program particularly if they are involved in extracurricular activities. All students participating in inter scholastic athletics are required to purchase student insurance or to have their parents sign a waiver stating they are covered under other insurance. Emancipated students will be required to purchase insurance or show proof of a personal policy.

SPECIAL SERVICES

McCall-Donnelly School District has adopted the Response to Intervention (RTI) model to support the learning and development of all students. Response to Intervention is a multi-tier approach to the early identification and support of students with learning and behavior needs. The RTI process begins with high-quality instruction and universal screening of all children in the general education classroom. Struggling learners are provided with interventions at increasing levels of intensity to accelerate their rate of learning. These services may be provided by a variety of personnel, including general education teachers, special educators, and specialists. Progress is closely monitored to assess both the learning rate and level of performance of individual students.

PARENT RESOURCE GUIDE

Parent/Teacher and Student-led Conferences

Parent/teacher and/or student-led conferences will be scheduled twice a year, once in the fall and once in the spring. Please see the current calendar for more information on dates of parent/teacher conferences. Parents or guardians are encourage to attend to learn about their student's progress in the educational program. Parents may schedule additional conferences throughout the year by making an appointment with your student's teacher, counselor, or administrator. You will receive conference notices and information from your school.

Report Cards and Progress Reports

Report cards are issued at the end of each grading period and/or semester for all students. Students and parents may check their progress through the online student information system on your school website. Parents and students can view grades, attendance and assignments there. Each student and parent is issued a username and password. Contact the school office for more information.

Open Houses

School open houses are an opportunity to meet your student's teachers and principal. They are also a great opportunity to tour the school, learn more about the school's educational philosophy and approach, as well as network with other school community members.

PowerSchool

The classroom landscape is changing and the increased communication between parents, students and teachers is impacting student achievement in new ways. Whether inside or outside the classroom, online access to schedules, grades, homework, and attendance information makes it easy for parents and teachers to stay in close contact with student progress. In turn, this holds students more accountable for their own academic performance.

With the appropriate performance infrastructure in place - ideally one that encourages and enables parental involvement - it becomes easier to ensure that students meet challenging standards, teachers target instruction, and school districts allocate resources effectively. Please talk to your school about setting up parent/guardian access to PowerSchool.

Volunteers

Our schools want to make your involvement in your student's academic career easy and rewarding. Students become more vested in their education when they see significant adults from their lives involved at school. When kids see that the community cares about them, kids will care about their community.

Please consider volunteering some time to your child's school. Opportunities are endless through parent and teacher organizations, field trips, classroom parents, and more.

For additional information about volunteering, please contact the office at your child's school.

Volunteer Requirements:

- Complete a volunteer registration form
- Undergo a simple background check
- Sign in at the school office and wear a name badge provided by the school.

Guardianship and Custody

My spouse and I are divorced. Will the school send us both information about our student?

State and federal law requires schools to treat both parents equally regarding school visitations and access to student-related information. McCall-Donnelly Schools will make every attempt to send information to both parents, so long as both parents have provided contact information.

If one parent is not allowed to have contact with a student, the custodial parent must provide the school with a copy of the court order specifically stating the conditions of the restriction.

If a question about legal guardianship arises, the school principal will require documentation from the student's legal guardian to protect all involved. Any child custody issues regarding the school will be resolved based on the documentation that the school has on file.

"Our schools want to make your involvement in your student's academic career easy and rewarding."

HEALTH AND MEDICATION

School Nurse

The District has a school nurse who is scheduled in each building during the week.

Student Health

The Board may arrange each year for health services to be provided to all students. Such services may include, but not be limited to:

1. The development of procedures at each building for the isolation and temporary care of students who become ill during the school day.
2. Consulting services of a qualified specialist for staff, students, and parents.
3. Vision and hearing screening.
4. Scoliosis screening.
5. Immunization as provided by the Department of Health and Human Services.

In general, the District will not conduct physical examinations of a student without parental consent. Parents will also be notified of the dates of any non-emergency examinations or screenings. (MDSD 3410)

Contagious or Infectious Diseases

Remember that students who have infectious illnesses can spread the disease if they're in contact with others. Management of common communicable diseases will be in accordance with Idaho Department of Health and Welfare guidelines and communicable diseases control rules. A student who exhibits symptoms of a communicable disease that is readily transmitted in the school setting may be temporarily excluded from school attendance (MDSD Policy 3417).

Pediculosis (Head Lice)

If cases of head lice are suspected, the school nurse or designee shall examine the student, other students who are siblings of the affected student or members of the same household, and those students who have been in close contact with the infected person.

If a student is found with live head lice, he/she shall be excluded from attendance. The student shall be allowed to return to school when no live lice are present as determined by the nurse or designee (MDSD 3417).

Medication at School

We encourage parents to give their children medications at home whenever possible.

When a student needs to take medicine at school, whether daily all school year or just a few days, the following guidelines must be followed:

1) Any medication brought to school must come in the original container.
   a. Prescription medication must be in the prescription bottle with the correct label that includes the student's name, name and dose of the medicine, directions for taking the medicine, doctor's name, pharmacy's name and current date. Most pharmacies will give you 2 bottles; one for home and one for school.
   b. When medication doses change the current prescription bottle needs to reflect that new dose.

c. “Over the counter” medicine must be in the original container with a note from the parent/guardian giving directions that include what the medicine is for, when and how much is to be given. If parent directions do not follow the guidelines written on the label regarding frequency and dose, the medicine will not be given without a written note from the doctor.

Students may carry and/or self-administer emergency medication such as an inhaler, epinephrine or insulin, in accordance with Idaho Code 33-520 (MDSD Policy 3415).

Physicals

Students who wish to participate in certain extracurricular activities may be required to submit to a physical examination to verify their ability to participate in the activity. Students participating in activities governed by the Idaho High School
Activities Association will be required to follow the rules of that organization, as well as other applicable District guidelines (MDSD Policy 3410).

Student Insurance

McCall-Donnelly School District makes student accident insurance available for those interested in purchasing coverage.

A brochure explaining costs and options is available at registration or from each school. If a parent is unable to afford health insurance for a child, each school has information about community resources that assist with insurance enrollment.

When Should Illness Keep a Student at Home?

It is our goal to teach responsibility in regard to school attendance. We encourage your child not to miss school, but there are times when a child should be kept at home to avoid spreading infection to others. We hope these guidelines will be helpful to you in deciding if your child is too sick to come to school.

- Students who have appointments during the school day should attend as much of the day as possible. If possible, schedule appointments early or late in the day.
- A runny nose or “cold” should not be a reason to miss school. Colds are uncomfortable and a nuisance, but if the student is able to practice good hygiene they can be at school.
- A single episode of diarrhea or vomiting may or may not be reason enough to miss school. If a student comes to school, please make sure we can reach you in case their condition worsens. Repeated episodes of vomiting or diarrhea with a fever, rash or weakness are signs to keep your child home until the illness passes. You may also wish to consult your doctor.
- Fever occurring with a sore throat, earache, nausea, rash or listlessness may indicate something contagious. Please keep your child home during the course of the fever.
- You may also want to contact your doctor. Strep infections are contagious and can result in serious complications if not properly treated. Persons with suspected strep infections should be seen by a doctor. After being treated for 24 hours with an antibiotic the child is no longer contagious and may return to school with your doctor’s okay.
- If a student has symptoms of “pink eye” they need to be seen by a doctor, but may return to school as soon as treatment is started.

If your child becomes ill during the school day we will attempt to contact you at home or work. If your child becomes injured the school will attempt to contact you at home or work, in accordance with policy 3431.It is important to have a backup emergency phone number on file in the school office in case you cannot be reached. If you have further questions, please contact the School Nurse.

INCLEMENT WEATHER

The local radio station and Channel 7 will carry all school closing or 2 hour delay announcements due to inclement weather or other emergencies by 6:30am when possible. An automated message from the school district will be sent, and information can also be found on the district website.

STUDENT DRESS CODE

It is the policy of this school district that students shall dress in a manner which is appropriate for an effective educational environment. While recognizing the importance of allowing students to express their individuality through their attire, the school is responsible for ensuring that student dress is conducive to a positive and respectful environment for all students. All students are, therefore, required to dress in a manner that promotes a safe and healthy school environment, and is not disruptive of the educational climate and process.

Prohibitions

The following prohibitions will be enforced when the student is on school premises or at any school sponsored event, regardless of location:

1. Students are prohibited from wearing, displaying or carrying clothing, accessories jewelry, piercings or tattoos, which, by picture, symbol, or word, depict or allude to any of the following:
   a. Drug usage, including alcohol and tobacco
   b. Controlled substances of any kind
   c. Drug paraphernalia
   d. Gangs
   e. Violence
   f. Sexually explicit, lewd, indecent, or offensive material
   g. Illegal acts.
2. If the building administrator or designee has a reasonable belief that gang activity is or may be present in the school, students are prohibited from wearing, using, or carrying, any clothing, jewelry, or other attire or accessories, or displaying tattoos, emblems, symbols, signs, or codes, which are evidence of membership or affiliation in any gang.
3. Students are prohibited from wearing clothing which reveals a student's breasts, abdomen, or buttocks.
4. Students are prohibited from wearing head coverings in school buildings during class hours, except as may specifically be authorized by the building administrator or designee.
5. Students are required to wear shoes or other footwear in school buildings, unless the building administrator or designee indicates otherwise
6. The building administrator or designee may identify additional dress code requirements to address specific needs within a building or for a specific activity.

Disciplinary actions for violation of the student dress code may include suspension and/or expulsion. The building administrator or designee may determine appropriate attire options for special activity days.

BUS TRANSPORTATION

McCall-Donnelly School District contracts out bus services to Harlow's Transportation Services. Together, we strive to improve student achievement by providing safe, timely, and cost effective transportation for all eligible students in accordance with federal, state and local laws as

well as policies and guidelines. Please contact Harlow's at 208-634-1089 if you have further questions.

General Information

1. The primary intent of Pupil Transportation Services is to provide home-to-school-to-home services for eligible students on approved routes. Special bus stops will not be added to pick up or drop off a student at parents'/ guardians' places of work.
2. An approved route is one that meets the requirements set below, and is approved by the School Board for permanent use.
3. Students attending from out-of-district are required to furnish their own transportation.
4. Bus service may be provided to and from day care centers if the day care operation is located along an existing route.
5. Bus service may be provided to after-school organized, sponsored activities under the supervision of adults if the venues are located along existing routes and transport does not impact the timing of the bus schedules or add to the cost of the routes. Transport to such venues will be on a space-available basis and must have the prior approval of the transportation department. Applications are available at Harlow's Bus Service or the School District office.
6. Bus service may be provided to students attending private schools provided there is seating available and the stop is on an established route. Parents/Students will be billed according to Idaho State Code.
7. If the District is unable to meet student transportation needs, parents may want to consider other private transportation options.

Proper Behavior while Riding the Bus

1. Pupils being transported are under authority of the bus driver.
2. Pupils may be assigned seats by the bus driver.
3. Fighting, wrestling or boisterous activity is prohibited on the bus. Students keep hands to themselves.
4. Pupils shall remain seated and facing forward while bus is in motion and will keep aisles clear at all times.
5. Pupils shall converse in normal tones; loud or vulgar language or obscene gesturing is prohibited.
6. Pupils are not permitted to eat, drink or chew gum on the bus.
7. Pupils shall not bring animals, insects, firearms, weapons or other potentially hazardous materials on the bus. This includes spray type or aerosol and glass containers, matches, lighters, lasers or toy/replica guns.
8. Pupils shall use the emergency exits only in case of emergency.
9. Pupils shall not extend any part of the body through bus windows.
10. Pupils shall not open or close windows without permission of the driver and never more than half way down.
11. Stay away from moving buses. Do not run after a bus.
12. Pupils shall not throw objects into, from or on the bus.
13. Pupils shall keep the bus clean and must refrain from damaging it.
14. Pupils shall be courteous to the driver, to fellow pupils and passersby.
15. Pupils shall be on time for the bus, allowing five minutes before stop time in the morning and one minute before leaving the school in the afternoon.
16. When necessary to cross the road, pupils shall cross ten (10) feet in front of the bus or as directed by the bus driver.
17. Pupils not needing to cross the road shall wait to board until bus is stopped and the loading door is opened.
18. Pupils shall have written permission from the school or a guardian to leave the bus other than at home or at THEIR school, unless otherwise authorized.
19. Pupils who refuse to obey promptly the direction of the driver or refuse to obey regulations may forfeit their privilege to ride on the buses.
20. Pupils must make other arrangements to transport the following items to and from school: skis, snow or skate boards, sleds or shovels.

Bus Discipline Referral Policy

School-bus-riding is a privilege and not a right. This discipline-enforcement program is designed to provide safe and quiet rides for all students by disciplining or removing disruptive or uncooperative riders. Prior to the first bus referral, a verbal notice will be given to the student notifying him/her of minor or continuing conduct that is disruptive but does not require discipline or a bus referral. At this time the parent/guardian will be contacted by phone. Should it be necessary for a bus driver to issue a referral to a student due to misbehavior on the bus, the bus driver will fill out a Bus Referral Report.

First referral requiring discipline shall have the following minimum consequences:

1. Written notice sent to parent, along with phone conference.

Second referral requiring discipline shall have the following minimum consequences:

1. Student shall be denied bus privileges for one school day.
2. Parents/guardians must be notified by the bus service 24 hours in advance of the suspension.
3. A copy of Bus Conduct Report will be given to appropriate principal.

Third referral requiring discipline shall have the following minimum consequences:

1. Students shall be denied bus privileges for three school days.
2. Parents/guardians must be notified by the bus service 24 hours in advance of the suspension.
3. A copy of Bus Conduct Report will be given to appropriate principal.

Fourth referral requiring discipline shall have the following minimum consequences:

1. Students shall be denied bus privileges for five school days.
2. Parents/guardians must be notified by the bus service 24 hours in advance of the suspension.
3. A copy of Bus Conduct Report will be given to appropriate principal. Additional or severe offenses may result in:
    a. Additional days of suspension.
    b. Permanent loss of transportation to and from school.
    c. Safe and immediate removal from bus.

The effective dates of denied bus privileges will be the days immediately following parent/guardian notification or on the third day, if notification is made by mail.

If the bus driver believes that a severe infraction of the rules has occurred, the driver may move directly to a more severe level of offense.

Emergency Action

If a student has to be removed from a bus for not complying with bus regulations this will be an automatic five-day suspension. Removal sites are to be at the appropriate school, to police, or to their designated stop. If the driver determines a student's behavior is creating an unsafe situation, the driver shall stop the bus at the nearest safe area and driver shall immediately notify Harlow's Base of situation and wait for further instructions.

FOOD SERVICES

McCall-Donnelly School District is committed to providing safe, healthy, and nutritious meals to our students during the school day. Parents/Guardians are welcome to come and enjoy lunch with the students. Advance notice is not necessary.

Menus are planned using the USDA guidelines and recommended requirements. Please make sure your child comes prepared with his/her breakfast/lunch money, or go online to myschoolbucks.com. Charging is not allowed. Prices for the 2021-2022 school year are "TBD":

Lunch Prices:	
Students K - 5th	$2.75
Students 6th - 8th	$3.30
High School Students	$3.30
Reduced Lunch	$.40
Reduced Breakfast	$.30
Breakfast K-12	$1.50

Your family may qualify for assistance with school meals based on the State of Idaho eligibility guidelines. The income eligibility guidelines can be reviewed on the district website at mdsd.org. If you believe your family may qualify for assistance complete the Free and Reduced Lunch Application and return to your children's school. Only one form is required per household. Feel free to contact the Food Services Supervisor at 208-634-2218 if you have any questions.

INTERNET NETWORK USE

All student use of electronic networks shall be consistent with the District's goal of promoting educational excellence by facilitating resources sharing, innovation, and communication. All students must understand that one student's misuse of the network and Internet access may jeopardize the ability of all students to enjoy such access. The failure of any student to follow these procedures will result in the loss of privileges, disciplinary action, and/or appropriate legal action.

Terms and Conditions

1. Acceptable Use – access to the District's electronic networks must be:
    a. for the purpose of education or research and consistent with the educational objectives of the District; or
    b. for legitimate school business use.
2. Privileges - The use of the District's electronic networks is a privilege, not a right, and inappropriate use will result in a cancellation of those privileges. Students have no expectation of privacy in any materials that are stored, transmitted, or received via the District's electronic network or District computers. The District reserves the right to monitor, inspect, copy, review and store, at any time and without prior notice, any and all usage of the computer network and Internet access and any and all information transmitted or received in connection with such usage. The network system administrator, principals and district administration will make all decisions regarding whether or not a user has violated these procedures. The district may deny, revoke, or suspend access at any time. Violations may result in appropriate discipline.
3. Unacceptable Use – The user is responsible for his or her actions and activities involving the network. Some examples of unacceptable use include, but are not limited to, the following:
    a. Using the network for an illegal activity, including violation of copyright or other contracts, or transmitting any material in violation of any U.S. or state law;
    b. Unauthorized downloading or installing of software or material, regardless of whether it is copyrighted or de-virused, such as file sharing programs;
    c. Invading the privacy of individuals, which includes the unauthorized disclosure, dissemination, and use of a personal nature about anyone;
    d. Using another user's account or password;
    e. Accessing, submitting, posting, publishing, or displaying any defamatory, inaccurate, abusive, obscene, profane, sexually oriented, threatening, racially offensive, harassing, illegal material, or Cyber- Bullying;
        i. Cyber-Bullying, defined as: the use of electronic information and communication devices, to include but not be limited to, email messages, instant messaging, text messaging, cellular telephone communications, internet blogs, internet chat rooms, internet postings, and defamatory websites, that:

1. Deliberately threatens, harasses, intimidates an individual or group of individuals; or
2. Places an individual in reasonable fear of harm to the individual or damage to the individual's property; or
3. Has the effect of substantially disrupting the orderly operation of the school.
4. Internet Safety – Internet access is limited to only those "acceptable uses," as detailed in these procedures.
    a. Staff members shall supervise students while students are using District Internet access, computers, hardware/ software and or any other technology equipment, to insure that the students abide by the Terms and Conditions contained in these procedures.
    b. Each District computer with Internet access has a filtering device that blocks entry to sites that depict, describe, promote, or involve: 1.Gambling; 2.Criminal Skills; 3.Violence; 4.Hacking; 5.Adult and Sexually Explicit materials; 6.Glamour and Intimate Apparel; 7.Personals and Dating; 8. Remote Proxies; 9.Games; 10.Chat; 11.Streaming Media; or harmful or inappropriate as defined by the Children's Internet Protection Act and as determined by the Superintendent or designee.
    c. The system administrator or district administrators shall monitor user Internet access.

ANNUAL NOTIFICATION OF RIGHTS

To: Eligible Students and Parents of Students
Notice is hereby given that pursuant to the provisions of the Family Educational Rights and Privacy Act of 1974, and regulations implementing the Act, you are entitled to the following rights:

Upon making a written request to the District, you may inspect and review the Education Record of your child or yourself, if you are a student 18 years of age or older. The Education Record subject of these rights is located at your students school in the McCall-Donnelly School District.

If you believe any of the information contained in the Education Record to be inaccurate, misleading or in violation of your/your child's right to privacy or other rights, you may request that the information be amended. If such a request for amendment is denied, you may request a hearing to review the accuracy of such information, etc.

If requested, you are entitled to a hearing preceded by notice, to present witnesses, and to the assistance of counsel at your own expense. A written decision will be issued based upon evidence presented at the hearing.

The District has determined that the following information is "Directory Information" and will be released to the public unless you object by completing a Directory Information Parent Opt Out Form.

Student's name, address, telephone listing, electronic mail address, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height, dates of attendance, grade level, enrollment status, degrees, honors and awards received, photograph and most recent school attended.

You may refuse to consent to disclosure of personally identifiable information contained in the Education Record except where disclosure is authorized by you.

You may file a written complaint relative to any failure of the institution to comply with these or other requirements of the Act. Any such complaint may be filed with the Family Policy Compliance Officer, U.S. Department of Education, 600 Independence Ave, S. W., Washington, D.C. 20202-4605.

You are entitled to a copy of the student's education record upon request and payment of charges for such copies.

It is District policy that if a student transfers to or contemporaneously attends another school, the Education Records of files relating to that student will be transferred upon your request or within twenty-one (21) days after a request for transfer of such records is received from the other school.

You are entitled to a copy of the District's policy on Student Records which will be given to you upon request at 120 Idaho, McCall, Idaho, 83638.

NOTIFICATION OF RIGHTS UNDER THE PROTECTION OF PUPIL RIGHTS AMENDMENT (PPRA)

PPRA affords parents certain rights regarding our conduct of surveys, collection and use of information for marketing purposes, and certain physical exams. These include the right to:

1. Consent before students are required to submit to a survey if the survey is funded in whole or in part by a program of the U.S. Department of Education (ED).
2. Receive notice and an opportunity to opt a student out of said survey.

3. Inspect, upon request and before administration or use of said survey.

These rights transfer from the parents to a student who is 18 years old or an emancipated minor under State law.

If McCall-Donnelly School District (MDSD) develops such policies, it will do so in consultation with parents, regarding these rights as well as arrangements to protect student privacy in the administration of protected information surveys and the collection, disclosure, or use of personal information for marketing, sales, or other distribution purposes. MDSD will directly notify parents of these policies at least annually at the start of each school year and after any substantive changes. MDSD will also directly notify, such as through U.S. Mail or email, parents of students who are scheduled to participate in the specific activities or surveys noted below and will provide an opportunity for the parent to opt his or her child out of participation of the specific activity or survey. MDSD will make this notification to parents at the beginning of the school year if the District has identified the specific or approximate dates of the activities or surveys at that time. For surveys and activities scheduled after the school year starts, parents will be provided reasonable notification of the planned activities and surveys listed below and be provided an opportunity to opt their child out of such activities and surveys. Parents will also be provided an opportunity to review any pertinent surveys. Following is a list of the specific activities and surveys covered under this requirement:

a. Collection, disclosure, or use of personal information for marketing, sales or other distribution.

b. Administration of any protected information survey not funded in whole or in part by ED.

c. Any non-emergency, invasive physical examination or screening as described above.

Parents who believe their rights have been violated may file a complaint with:

Family Policy Compliance Office
U.S. Department of Education
400 Maryland Ave, SW
Washington, D.C. 20202-5901

SCHOOL DIRECTORY INFORMATION

In accordance with the Family Education Rights and Privacy Act of 1974, the McCall-Donnelly Joint School District #421 hereby gives notice to all parents, legal guardians, students (18 years of age or older), and married students attending the district schools, that the following information is being categorized as directory information: the student's name, address, telephone listing, electronic mail address, date and place of birth, major field of study, participation in officially recognized activities and sports, weight and height of athletic teams, dates of attendance, grade level, enrollment status, degrees, honors and awards received, photograph, and most recent school attended.

Directory information will be published and released by the McCall-Donnelly Jt. School District without prior written consent of the parents, legal guardian, or students 18 years of age or older, or married students. The parent, legal guardian, or student 18 years of age or older, or married student, must notify the McCall-Donnelly Jt. School District that the above mentioned directory information should not be released without prior written consent of the parent, guardian, student 18 and older or married student. Such notification must be given to the District by completing and submitting the Directory Information Parent Opt - Out Form on the following page.

Directory Information Parent Opt-Out Form

McCall-Donnelly Jt. School District #421

If this form is not completed and returned to the school, the McCall-Donnelly School District assumes that you have given your consent.

By checking the box(es) below, I ***prohibit*** the release of directory information regarding my student.

School Name:_____School Year: _____

Student Name: _____

Withhold Student Directory Information from:

❒ Any third party, including, but not limited to, representatives of the news media (newspaper), prospective employers, post-secondary institutions, and non-profit organizations.

❒ The school yearbook or school picture companies.

❒ Being published on the McCall-Donnelly School District website (which includes photograph).

❒ Military recruiters (High School only)

This non-permission form is valid until a new form is completed.

_____ _____ _____

Parent Name (Printed) **Parent Signature** **Date**

Annual Asbestos Management Communication

To: Parents, Faculty, Building Occupants and Community Members

From: McCall-Donnelly School District

Over the last several years the McCall-Donnelly School District has taken steps to remove all known asbestos in our school buildings and support facilities. This was done through abatement projects at the old high school/elementary building and Donnelly elementary. Also, during the recent construction of our new facilities, per the architect's specifications and certified by the construction manager, only asbestos free products were used.

Although we currently have no known asbestos in the McCall-Donnelly School District, in accordance with the Asbestos Hazard Emergency Response Act of 1986 (AHERA), we are obligated by law to maintain an AHERA management plan to be located at each school building and the District Office. These plans are available for public viewing at the District Office.

A memorandum similar to this will be sent out each year, at the beginning of the year, as notification of the AHERA management plan, the locations it can be found and any significant changes made.

If you should have any questions please contact the District Office.

McCall-Donnelly Joint School District No. 421

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

April 12, 2021

Dear Mr. Foudy and Members of the Board,

During my recent Procurement review with the State of Idaho Child Nutrition Program it was found that my procurement procedures and code of conduct were in desperate need of updating. I have finished this task and ask that you please approve the attached policies.

Lisa Howes

Food Service Director

Miscellaneous Procurement Standards

Procurement Generally

When making purchases with federal funds, the District will follow its procurement policies and procedures which reflect applicable State and local laws and regulations, provided that the procurement practice also conforms to applicable Federal law and the standards identified in applicable federal regulations. See Policies 7410, 7408, and 7420.

Authorization and Control

It is the policy of this District to conduct its purchasing program in a manner to ensure optimum use of District funds. The Board, or its designee, reserves the right to determine what is in the best interest of the District.

Micro-Purchase Procedures

Notwithstanding the process for Superintendent-approved purchases outlined in Policy 7405P, when using federal funds the Superintendent or designee may purchase supplies or services using simplified acquisition procedures when making aggregate purchases of $3,000 or less, and when making such purchases shall otherwise comply with all applicable District purchase order procedures.

Simplified Acquisition Procedures

When procuring goods or services, whether with federal or state funds, the District shall comply with all requirements and procedures set forth at District Policies 7410, 7408, and 7420 and applicable Idaho law. For purchases less than the federal Simplified Acquisition Threshold (currently $150,000), the Board may adopt small purchase procedures which do not otherwise conflict with District Policies 7410, 7408, and 7420 or applicable Idaho law. Absent such Policy, all purchases for amounts less than the simplified Acquisition Threshold, shall comply with the requirements and procedures set forth at District Policies 7410, 7408, and 7420 and applicable Idaho law.

Cooperative Purchasing

The District may cooperatively enter into contracts with one or more districts to purchase materials necessary or desirable for the conduct of the business of the District provided that the purchasing cooperative follows State purchasing and federal procurement requirements.

Personnel Conflicts of Interest

No employee will make any purchase or incur any obligations for or on behalf of the District from any private business, contractor, or vendor in which or with which the employee has a direct or indirect financial or ownership interest.
Purchases or contracted services from any private business or venture in which any employee of this District has a direct or indirect financial or ownership interest will be made on a competitive bid basis strictly in accordance with the following procedures:

1. The interested employee, the business, the contractor, or the vendor will fully disclose, in writing, the employee's exact relationship to the business, the contractor, or the vendor;
2. The affected business, the contractor, or the vendor may submit a bid in compliance with the specifications outlined by the District;
3. The interested employee will not be involved in any part of the bidding process, including but not limited to, preparing specifications, advertising, analyzing, or accepting bids; and
4. This policy will apply to any organization, fund, agency, or other activity maintained or operated by the District.

No employee will solicit gifts, gratuities, favors, prizes, awards, merchandise, or commissions as a result of ordering any items or as a result of placing any purchase order with a business, contractor, or vendor on behalf of the District nor accept anything of monetary value from a business, contractor, or vendor except for unsolicited gifts of $50 or less in value.

Violations

Any District officer, employee, or agent who violates this policy may be subject to disciplinary action, including but not limited to a fine, suspension, or termination. Violations of law shall be referred to the local, State, or federal authority having proper jurisdiction.

Cross Reference:	7218	Federal Grant Financial Management System
	7235	Fiscal Accountability and IDEA Part B Funds
	7237	Retention of Records Relating to Federal Grants
	7320	Allowable Uses for Grant Funds
	7320P1	Determining Necessity and Reasonableness of Expenses
	7400P1	Procurement Methods Under a Federal Award
	7405	Public Works Contracting and Procurement
	7407	Public Procurement of Goods and Services
	7410	Petty Cash Funds
	7408	Entering into Professional Service Contracts with Design Professionals, Construction Managers, and Professional Land Surveyors--The Request for Qualifications Procedure
	7420	Personal Reimbursements

Legal Reference:	I.C. § 18-1351	Bribery and Corrupt Practices – Definitions

I.C. § 33-316	Cooperative Contracts to Employ Specialized Personnel and/or Purchase Materials
2 C.F.R. § 200.67	Micropurchase
2 C.F.R. § 200.88	Simplified Acquisition Threshold
2 C.F.R. § 200.317	Procurement by States
2 C.F.R. § 200.318	General Procurement Standards
2 C.F.R. § 200.320	Methods of Procurement to be Followed

Policy History:
Adopted on:
Revised on:
Reviewed on:

Procurement Methods Under a Federal Award

This procedure shall apply to purchases with federal funds not solicited through a sealed bid process.

Competitive Proposals

The technique of competitive proposals is normally conducted when more than one source submits an offer, and either a fixed price or cost-reimbursement type contract is to be awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

1. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

2. Proposals must be solicited from an adequate number of qualified sources; and

3. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. This method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Contract/Price Analysis

The District performs a cost or price analysis in connection with every procurement action, (including contract modifications), in excess of the District's simplified procurement threshold or in excess of $50,000, whichever amount is lower. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the District Superintendent must come to an independent estimate prior to receiving bids or proposals. 2 C.F.R. § 200.323(a).

When performing a cost analysis, the District Superintendent negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the

complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.

Documentation of all such cost and price analyses shall be kept for three years beyond the current year for review.

Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

1. The item is available only from a single source;
2. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
3. The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
4. After solicitation of a number of sources, competition is determined inadequate.

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds 50,000.

Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

1. Placing unreasonable requirements on firms in order for them to qualify to do business;
2. Requiring unnecessary experience and excessive bonding;
3. Noncompetitive pricing practices between firms or between affiliated companies;
4. Noncompetitive contracts to consultants who are on retainer contracts;
5. Organizational conflicts of interest;
6. Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement; and
7. Any arbitrary action in the procurement process.

Legal Reference: 2 C.F.R.§§ 200.317 - .319; .323 Procurement by States

Procedure History:
Promulgated on:
Revised on:
Reviewed on:

Requirements and Restrictions for Procurement Under a Federal Award - Competition

The following shall be required in the case of procurement under a federal grant to ensure adequate competition.

Geographical Preferences Prohibited

The District shall conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

Buy American and School Meals

When making purchases for the District's school lunch program, the District shall, to the maximum extent practicable, purchase domestic commodities or products.

For the purposes of this procedure, "domestic commodity or product" shall means:

1. An agricultural commodity that is produced in the United States; and
2. A food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.

Additionally, the District shall require school meal program suppliers to attest that their final food products are either 100% domestic commodities or a food product containing over 51% domestic food components, by weight or volume.

Exceptions to this Buy American requirement may be made when the District determines that:

1. The food or food product is not produced or manufactured in the United States in sufficient or reasonably available quantities of a satisfactory quality; or
2. Competitive bids reveal the cost of a United States food or food product is significantly higher than the non-domestic product.

When such an exception is made, the Superintendent or his or her designee shall document such exceptions.

Prequalified Lists

The District shall ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the District shall not preclude potential bidders from qualifying during the solicitation period.

Solicitation Language

The District shall ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description shall not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, shall set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers shall be clearly stated; and identify all requirements which the offers must fulfill and all other factors to be used in evaluating bids or proposals.

Contracting with Small and Minority Businesses and Women's Business Enterprises

When soliciting goods and services on projects that will use federal funds, the District shall comply with the following requirements for the purpose of ensuring small business, minority-owned businesses and women's business enterprises are to be used whenever possible:

1. Place qualified small and minority businesses and women's business enterprises on its solicitation lists;

2. Assure that small and minority businesses, and women's business enterprises are solicited and notified whenever they are potential sources of the needed goods or services;

3. Divide the total requirements of a project, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;

4. Establish reasonable delivery schedules, where the project requirement permits, which encourage participation by small and minority businesses, and women's business enterprises;

5. Consult the services, assistance, and information, as appropriate, of qualified organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

6. Require a project's prime contractor, if subcontracts are to be let, to take the affirmative steps listed in the numbered list above.

Legal References:	2 C.F.R. 200.319	Competition.
	2 C.F.R. 200.321	Contracts – Minorities, Women and Small Businesses.

Procedure History:
Promulgated on:
Revised on:
Reviewed on:

Procurement of Goods and Services for School Meal Programs

When making purchases related to the District federally funded school breakfast and lunch programs, the District shall adhere to the following requirements in addition to any more restrictive requirements imposed by other applicable policies.

Micro Purchases ($10,000 or Less)

The District shall, to the extent practicable, distribute micro purchases equitably among qualified suppliers. Micro purchases may be awarded without soliciting competitive quotes if the District considers the price to be reasonable. The District shall maintain evidence of this reasonableness with the records of any such purchase.

Small Purchase Procedures ($10,000 to $49,999)

Before making a small purchase, the District shall obtain quotes from vendors. When possible, three quotes should be obtained, and in all cases at least two quotes will be obtained. These quotes may be provided verbally and shall be documented by the District.

Semi-Formal Bidding ($50,000 - $99,999)

The District shall issue a written request for bids for any purchase subject to semi-formal bidding requirements. This request describing the goods or services desired shall be provided to at least three vendors. Unless there is an emergency, the District shall grant the vendors three days to provide a written response. In all cases, the vendors shall have one day to submit any objections.

Formal Bidding ($100,000 or More)

At least two weeks before the bid opening, the District shall publish notice of the request for bids. The District shall make bid specifications available upon request and will accept written objections. The District may, at its discretion, request a security or bond from vendors submitting bids.

The purchase shall be made through an open competitive sealed bid process with the procurement to be made from the qualified bidder submitting the lowest bid price complying with bidding procedures and meeting the specifications for the goods and/or services sought to be procured. All bids shall be publicly opened at the time and place prescribed in the invitation for bids.

A firm fixed price contract shall be awarded to the lowest bid that meets all of the material terms and conditions of the invitation for bid and which was submitted by a responsible bidder. This

contract may specify a lump sum or a per unit price. The District may reject any bid if there is a sound and documented reason to do so.

Legal References:	2 CFR § 200.319	Competition
	2 CFR § 200.320(a) and (b)	Methods of Procurement to be Followed
	2 CFR § 200.67	Micro-purchase
	I.C. § 67-2806	Procuring Services or Personal Property

Policy History:
Adopted on:
Revised on:
Reviewed on:

Federal Debarment and Suspension

For all District programs receiving federal funds, the District shall comply with all applicable Federal regulations that restrict or prohibit transactions using Federal funds with all persons or entities that are debarred, suspended, or otherwise excluded from or ineligible for participation in Federal assistance programs or activities.

This limitation is directed by Executive Order 12549 which provides that "a person who is debarred or suspended shall be excluded from Federal financial and nonfinancial assistance and benefits under Federal programs and activities." Thus, the District shall refrain from entering into any transaction with a person or entity which has been suspended or debarred by the U.S. Department of Education, or other federal agency from which the District has received federal funds.

Covered Federal Non-Procurement Transactions

Federal funds received by the District that are covered by this policy include, but are not necessarily limited to funds received from the following transactions:

1. Grants;
2. Cooperative agreements;
3. Scholarships;
4. Fellowships;
5. Contracts of assistance;
6. Loans;
7. Loan guarantees;
8. Subsidies;
9. Insurances;
10. Payments for specified uses; and
11. Donation agreements.

District's Covered Transactions with Third Parties

This Policy applies to circumstances where the District enters into a procurement contract with a third party for goods and/or services, and intends to use covered federal funds to partially or fully purchase such goods and/or services, as more specifically described below:

A contract for goods or services is a "covered transaction" if any of the following applies:

1. The contract is awarded to the District pursuant to a nonprocurement transaction listed above and the amount of the contract is expected to equal or exceed $30,000; or

2. The contract requires the consent of an official of a federal agency. In that case, the contract, regardless of the amount, is always considered a covered transaction, and it does not matter who awarded it. For example, it could be a subcontract awarded by a contractor at a tier below the District's nonprocurement transaction; or

3. The contract is for Federally-required audit services.

In addition, a subcontract is also a covered transaction if:

1. It is awarded by a participant in a procurement transaction under a nonprocurement transaction of a Federal agency that extends the coverage of Item 1 above, under "District's Covered Transactions with Third Parties"; and

2. The value of the subcontract is expected to equal or exceed $30,000.

District Responsibilities before Entering Into Covered Transactions - Prohibition

Prior to entering into a "covered transaction" with a third party, the District shall verify the person or entity with whom it intends to do business is not excluded or disqualified by performing any one of the following:

1. Checking the Excluded Parties List System (EPLS);*
2. Collecting a certification from that person; or
3. Adding a clause or condition to the covered transaction with that person.

** The General Services Administration maintains the EPLS and makes it available to requesting parties. When a Federal agency takes an action to exclude a person under the nonprocurement or procurement debarment and suspension system, the agency enters the information about the excluded person into the EPLS. The EPLS may be accessed online at: http://epls.arnet.gov or http://www.epls.gov. If the District has a question about any person or entity on the EPLS, it should contact the point of contact for the federal agency that placed the person's name into the EPLS. The agency's point of contact is identified in the EPLS.*

In the event the third party is on the EPLS, the District shall not enter into the contemplated transaction unless and until the federal agency responsible for providing the District with the Federal funds grants a written exception.

Legal Reference:	2 CFR § 200.213	Suspension and debarment
	2 CFR § 180	Guidelines to Agencies on Government-Wide Debarment and Suspension (Nonprocurement)
	13 CFR § 400.109	Government-wide Debarment and Suspension
	31 U.S.C. § 6503	Intergovernmental financing (Cash Management Improvement Act of 1990)

Policy History:

Adopted on:
Revised on:
Reviewed on:

APPLICATION FOR A COOPERATIVE PROGRAM

Cooperative Program Application Requirements:

- Each school involved in the cooperative program must fill out an application
- A separate application must be submitted for each activity
- Cooperative programs are approved for a maximum of two years.
- Cooperative applications **must** be approved by the District Board of Control before the IHSAA Board of Directors will consider the application.
- Send application(s) to your District Board of Control Secretary for approval; they will forward the application to the IHSAA Office.

1. Type of cooperative program you are requesting:

☑ **Combined:** Students from more than one school combine to compete as one team. The combined teams' classification is determined by combined enrollments of the member schools involved. Applies to: football, volleyball, soccer, basketball, softball, baseball, competitive cheer and dance.

☐ **Collective:** Students from more than one school share resources but must compete as representatives of their home school at district and state competition. School classifications remains the same. Applies to: cross country, swimming, wrestling, golf, tennis, track, drama, debate and speech.

2. Applying school: McCall-Donnelly

Is this school the primary sponsoring school? **Yes** **No**

3. Other school(s) involved: Cascade

4. Sport/Activity: Football

5. School years: 20<u>21</u> - 20<u>22</u>; 20<u>22</u> - 20<u>23</u>

_____ _____ _____

(PRINCIPAL) (SUPERINTENDENT) (DATE)

These signature verify that the School District Board of Trustees approves this cooperative.

_____ _____ APPROVE DENY

(DIST. BOARD OF CONTROL PRES or SEC) (DATE)

Comments: _____

OFFICIAL ACTION OF IHSAA BOARD OF DIRECTORS

APPROVE DENY

Classification: 5A 4A 3A 2A 1A DI 1A DII

_____ _____

(EXECUTIVE OR ASSISTANT DIRECTOR) (DATE)

Comments: _____

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2. Applying school: McCall-Donnelly

   Is this school the primary sponsoring school? **Yes** **No**

3. Other school(s) involved: Meadows Valley

4. Sport/Activity: Volleyball, Girls Basketball, Boys Basketball

5. School years: 20 21 - 20 22 ; 20 22 - 20 23

_____ _____ _____

(PRINCIPAL) (SUPERINTENDENT) (DATE)

These signature verify that the School District Board of Trustees approves this cooperative.

_____ _____ APPROVE DENY

(DIST. BOARD OF CONTROL PRES or SEC) (DATE)

Comments: _____

OFFICIAL ACTION OF IHSAA BOARD OF DIRECTORS

APPROVE DENY

Classification: 5A 4A 3A 2A 1A DI 1A DII

_____ _____

(EXECUTIVE OR ASSISTANT DIRECTOR) (DATE)

Comments: _____