

OFFICIAL MINUTES  
JT SCHOOL DISTRICT #342  
CULDESAC, ID 83524

The Board of Trustees held their rescheduled meeting on Tuesday, November 18, 2014 in the School Library as posted. Those in attendance were Chairman Cecil Martin, Vice-chairman Bryce Scrimsher, Trustees Kathryn Bomar and Eric Steigers, Superintendent Alan Felgenhauer, Principal Shannon Morris, Clerk/Treasurer Loretta Hammond-Nichols, one employee and two guest Auditors. (Absent- Trustee Dustin Heinzerling)

ORDER/SALUTE

Chairman called the meeting to order and those present joined in the flag salute at 7:02 p.m.

SUPERINTENDENT REPORT

Budget Status (10/31/14) – the expenditures are less than the revenues. A Food Service Report will follow later.

A court ruling has voided the Century Link (Quest) bid for IEN services for the state technology services that is being utilized by the school. The SDE will need to look for other options to fund that technology or the school will have to pick up that expense for wireless access.

Special Education Review- Culdesac School met the guideline requirements.

PRINCIPAL REPORT

Enrollment - 91 students with 47 in PK-5<sup>th</sup> grades, 22 in 6-8<sup>th</sup> grades and 22 in 9-12<sup>th</sup> grades.

Student of the Month – Elementary student is Joss Reid and Secondary student is Aidyn Turnbull.

Parent/Teacher Conferences – 26 secondary parents and 39 elementary parents attended the conferences this year.

Honor Roll – Culdesac Jr/Sr High School has 24 students with 3.0 GPA or higher.

Classroom iPad Report - Staff have enough iPads for all the students in their largest class except Mr. MacConaghy since he is in the computer lab. Staff wrote a brief summary on how they use the iPads in the classroom for the Board to review. Principal Morris commented that some of the iPad covers are starting to look worn on the year old models. Games that are allowed for students to access are educational.

Harvest Carnival/Auction – The ASB fundraiser went well with \$3,820.00 made at the event before expenses paid out.

Teachers participated in the annual scratch ticket competition and was awarded \$684.00 for the staff to use for school supplies/materials for the classroom.

Junior High Boys Basketball – the game went into overtime and Culdesac won by one point. Junior High games have a very good support turnout. Three students have pulled their grades up from failing to participate.

Upcoming Events – Giddy Grandmas will be here to read to the elementary students, December 10<sup>th</sup> is the GEAR UP College Fair and December 15<sup>th</sup> is the Christmas Concert.

Thank you – Principal Morris read a thank you from Caddell's Electric that stated their appreciation for the school and staff.

PUBLIC COMMENTS – none

BOARD COMMENTS

The ISBA Conference was attended by Trustee Kathryn Bomar and Chairman Cecil Martin.

Mrs. Bomar - unable to attend one workshop due to the room was filled to capacity. She was able to get the handout information though. She found the conference interesting and enjoyed it.

Mr. Martin - explained that the Lewiston School District was asking for one-half cent sales tax to help pay for their building project from Nezperce County. The vote defeated the increase request with other school districts in the area stating that this increase may hurt their own levy requests with their patrons.

Superintendent agreed that the Carnival/Auction had a good turnout and the new ad board sign downtown helped promote the event. The game crowd was good as well.

Chairman thought the events posted on the sign board will help promote the school activities.

BOARD MINUTES: NOVEMBER 18, 2014

PAGE 1

CONSENT AGENDA (Agenda/Minutes/Finance Report/Current Bills/Employee Leave Approval)

Superintendent reported no amendments to the consent agenda needed.

Vice-chairman Bryce Scrimsher moved to accept the consent agenda as presented. Seconded by Eric Steigers/Motion passed.

UNFINISHED BUSINESS

2013-2014 AUDIT PRESENTATION – HAYDEN ROSS, LLC

Mr. Tony Matson and Mr. Brad Lewis reviewed the audit report for the Board for their approval. The review included software

conversion cash reconciliation resolution with transition to 2M Data for new accounting reports, some reclassification adjustments posted, field work went well with three auditors asking for reports at the same time, no findings of non-compliance and the opinion for financial reports are fairly presented. The OPEB actuarial is not reported due to the cost of the reporting requirements. The Audit shows a clean opinion with no unadjusted differences. Cooperation with the Clerk went well as no disagreements were encountered with the Administration during the audit process. Reports reviewed for the Board included: Statement of Net Position, Statement of Activities, Governmental Funds Balance Sheet, General Fund Statement of Revenues/Expenditures/Changes in Fund Balance, Child Nutrition Statement of Revenues/Expenditures/Changes in Fund Balance (notation of the cost of the breakfast program using most of the fund balance which may cause the district to carry some expenses to cover for cash flow issues this next year), Capital Project Funds Combining Statement of Revenue/Expenditures/Changes in Fund Balance (included Plant Facility/Bus Account – noting depreciation schedule in place for future bus purchases when needed). The explanation of the new GASB 65 reporting for Deferred Outflow and Deferred Inflows were covered. GASB 67/68 explanation for PERSI retirement funds this year reported to schools for their audit next year to include the unfunded liability portion for the school. PERSI is one of the best funded retirements in the entire United States. Other clarifications for GASB 61, 66, 69, 70 and 71 presented in Accounting and Auditing update letter with effective future reforms for 2016. Presentation utilized graphs to visually illustrate overview of different aspects of the audit report. The district is financially stable with an adequate fund balance (Auditor noted since the State funds have declined, local support dollars have increased to cover the cost of operating the school). You need a three to four month operating balance to cover cash flow to maintain the programs being offered. Enrollment/attendance drives state funding for schools. As enrollment declines, so does funding. The General Fund components for funding this past year was 76% state, 22% local dollars and 2% federal grants. Larger districts use a higher threshold for depreciation of assets at \$5,000.00 where Culdesac has the policy set at \$1,000.00. You can still track smaller equipment items with inventory tags and should, but most of the items on the asset inventory list fall under the \$5,000.00 amount to track for depreciation. The threshold amount could be reconsidered by the Board to change before next year as an adjustment to the policy.

Trustee Bryce Scrimsher moved to approve the Audit as presented. Seconded by Kathryn Bomar/Motion passed.

Chairman thanked the Auditors for a nice presentation and liked the graphs.

#### FOOD SERVICE PROGRAM REPORT

Superintendent reviewed the revenue and expenses to date for the Food Service Program. Revenue estimate is about \$3,500.00 per month. Reimbursement runs about one to two months in arrears from the SDE. The Cafeteria has had additional expenses since the Kitchen was not ready to open when school started. Now that they are operating back in the Cafeteria, some of the supply expenses will be less. Additional wages will be cut back as well now that only one cook is doing the program for both meals. King Services still has not submitted their final bill from the clean up to finalize the insurance claim yet. Participation of students is about 35 for breakfast and 65 to 70 for lunch. It may take a few months for the program to get enough funds to be self sufficient. The goal for the program is to be able to maintain itself.

Chairman noted that at the ISBA Conference the Idaho Dairy Council had grants available for smoothie machines that could benefit the breakfast program. Schools offering smoothies have increased their participation by 10%.

#### BOARD MINUTES: NOVEMBER 18, 2014

##### PAGE 2

Superintendent explained that the increase serving requirements for fruit and vegetables has increased the costs to the program and it struggles to keep expenses down.

Trustee Bryce Scrimsher asked that the garbage disposal switch be moved as it was placed behind the automatic dishwasher during the restoration process. Staff safety is a concern to avoid being burnt when trying to access the switch to operate the disposal.

#### NEW BUSINESS

##### POLICY #739.3 STUDENT DATA PRIVACY AND SECURITY – FIRST READING

Superintendent explained this policy is required by the SDE and the ISBA provided a model policy. It will be posted on the website.

Board agreed to the first reading of the policy.

Trustee Bryce Scrimsher moved to enter executive session as per IC 67-2345 for personnel and student matter. Seconded by Eric Steigers/Board Poll: Yes, Yes, Yes and Yes/Affirmative response.

#### INTO EXECUTIVE SESSION: 8:13 P.M.

Personnel discussed.

Student matters discussed.

#### OUT OF EXECUTIVE SESSION: 9:02 P.M.

No decisions were made during executive session.

---

Minutes recorded by Superintendent

PERSONNEL

Trustee Bryce Scrimsher moved to upgrade the District checking account to provide direct deposit service for staff payroll with Potlatch #1 Federal Credit Union. Seconded by Eric Steigers/Motion passed.

Trustee Bryce Scrimsher moved to have the District match the SDE stipend pay for the staff receiving Idaho Core Coaching pay. Seconded by Kathryn Bomar/Motion passed. (Ashle Long and Caitlin Scott)

Adjourned: 9:05 p.m.

---

---

Chairman  
Clerk