

OFFICIAL MINUTES
JT SCHOOL DISTRICT #342
CULDESAC, ID 83524

The Board of Trustees held their regular Wednesday meeting on September 9, 2020 at 7:00 p.m. in the school library. Those in attendance were Chairman Cecil Martin, Vice-chairman Bryce Scrimsher, Trustees Mitchell Reid, Eric Steigers and Andrew Renshaw, Superintendent Alan Felgenhauer, Principal Chase Woodford and Clerk/Treasurer Loretta Hammond-Nichols, one employee and Auditor Tony Mattson of Hayden Ross.

ORDER/SALUTE

Chairman Martin called the meeting to order at 7:03 p.m. and those present joined in the flag salute.

REPORTS AND COMMENTS

Superintendent Report

*Budget Status (8/31/20) – Superintendent reported the latest SDE payment of 50% of the years funding of \$684,278.00 with the July and August accruals paid from last year's budget leaves a small carry over from previous year budget. The District is in good shape for this year to cover the Governors 5% holdback.

*Project Update – The office safety remodel project is mostly done with final work to be done on weekends for completion of the job.

*Legislative Special Session Update – The legislative meeting was to pass #1. The COVID-19 liability language to protect schools from lawsuits. That law will be in place through July of 2021. #2. Election guidelines for the county clerks regarding absentee voting to increase the deadline of 30 days and allow 7 days before the election to begin scanning the absentee ballots. The November election will also have in-person voting as well. An unruly crowd that interrupted the meeting resulted in eventually an arrest of a protestor.

*Fresh Fruit and Vegetable Grant – The grant for \$4,125.00 was approved by the SDE Child Nutrition Program. This gives the K-6th grade students an afternoon snack with information regarding that item being offered. The Culdesac Food Service Program is also working on the extension waiver for a free breakfast and lunch being offered to students through December. The breakfast would be a grab n go to be eaten in the classroom.

Principal Report

*Enrollment – The school reopening was pretty smooth this year considering the COVID-19 issues. Culdesac School has 110 including some on-line only students this year. Preschool has six, K-6th grade has 61 students, junior high with 12 students and High school 9-12th grades at 22. Nine of those students are participating in the dual credit enrollment for college credits.

*Events/Activities – School is operating without bells, fire alarm and no fax until the remodel work is completed. The sports coop with Highland is offering four girls volleyball with senior night tomorrow and three junior high students participating in cross-country.

*Handbooks for staff and students do not have any changes from last year.

*Summer was a noisy one due to the construction of the office and we were working from the library.

Public Comments – None

Board Comments

Chairman Martin noted that the remodeled office helps provide additional safety and brings a certain pride/new look to the entry of the school building.

CONSENT AGENDA – (Agenda/Minutes/Finance Report/Current Bills/Leave Report Approval/2020-21 Student Handbook Approval/200-21 Staff Handbook Approval)

Superintendent asked that the Audit Report item on the agenda follow the consent agenda under Action Items – Unfinished Business versus New Business.

Trustee Bryce Scrimsher moved to approve the consent agenda as amended with Audit Report item moved. Seconded by Trustee Mitchell Reid/Motion passed.

ACTION ITEMS AGENDA

Unfinished Business

2019-2020 Audit Report – Presented by Tony Mattson of Hayden Ross Accounting Firm

Mr. Mattson began with GASB letter stating the COVID-19 delayed the fiduciary reporting of the Student Account Funds under Account Code 238 until next year. The audit presented is a draft due to delayed final audit statement revisions that will be done the end of September. The district does receive a clean opinion. The final audit will be sent to the district for mailing to SDE by end of October. Auditor asked the Board to review page 11 regarding the Statement of Net Position Report which shows the total assets at \$2,822,106, deferred outflow of pension and sick leave items of \$181,092, liability total of \$525,625, deferred inflow of property tax and net pension/sick leave items at \$406,187 and ending with the net position total of \$2,071,386 for the 2019-20 fiscal year. The next report reviewed was the Statement of Revenues, Expenditures and Changes in Fund Balances that breaks out the General Maintenance and Operation account funds, Capital Project account and Other Governmental account funds. The three categories are then totaled to show all funds reported. Report breaks down the revenues into local, state and federal. Expenditures are broken down into categories of instruction, support, non-instruction and capital asset program. The bottom line shows the net change in the accounts fund balance. General M&O fund balance increased by \$61,536, Capital Projects increased \$19,536 and the Other funds show a decrease of \$12,591 that was utilized for specific earmarked grants items. Overall, the total fund balance for the 2019-20 fiscal year shows an increase of \$68,481. Mr. Mattson noted that the District has continued to increase the fund balance for the last nine years. The exception being of a transfer between General M&O account into the Plant Facility account to set aside funds for future building projects. The standard minimum recommendation for a fund balance is at least a two-month operation of expenditures. The District actually has a 3.9-month fund balance that demonstrates financial stability. The District shows prudent management of the funds given them to operate the school and plan for upgrades to the old building facility as needed. The next big project is to tackle the plumbing issues. Auditor asked the Board to turn to the graph presentation of the report. The Auditor continued with the review with the following graphs: Net Position Analysis, General M&O Operations Recap, General M&O Revenues/Expenditures, General M&O Fund Balance Analysis, General M&O Revenue Analysis, General M&O Funds Revenue Comparison, General M&O Funds Expenditure Analysis, General M&O Fund Payroll/Benefit Analysis, General M&O Fund Expenditure Comparison, CNP/Food Service Program Fund Operations Recap and the Capital Projects Fund Operations Recap. Auditor report reviewed the utilization of the levy funds versus the state funds and the timing of those revenues. Discussed the yearly transfer for bus depreciation that continues to fund the future purchase of buses for transportation of students as per the depreciation schedule. Reported that for several years the staff salary expenses have increased due to the career ladder implementation as set by the legislature. Mentioned the District has maintained a stable voter approved two-year supplemental levy to help offset the SDE funding which now is operating under a 1% holdback and a projected 5% holdback for 2020-21 year. District continues to help fund the CNP/Food Service Program to provide meals for the at-risk students who attend Culdesac School. The District is doing well in managing the financial status of the school. The District management team and Board and doing a good job.

Chairman asked the Auditor for any recommendation regarding how the District can make improvements. Auditor replied that with an old building to continue with on-going planned regular scheduled maintenance and addressing the plumbing issues when the facility review is done. Chairman Martin thanked the Auditor for the report and mentioned that he enjoyed the graphic presentation.

Trustee Bryce Scrimsher moved to accept the Audit Report for 2019-20 as presented. Seconded by Trustee Mitchel Reid/Motion passed.

Second Reading Policy 502.4 – Criminal History Background Checks

Superintendent is changing policy since the legislature sets different fee rate for the process.

Trustee Bryce Scrimsher moved to approve Policy 502.4 as presented. Seconded by Trustee Eric Steigers/Motion passed.

Second Reading Policy 702.5 – Enrollment Requirements for Immunizations

Trustee Bryce Scrimsher moved to adopt Policy 702.5 as presented. Seconded by Trustee Andrew Renshaw/Motion passed.

New Business

2019-2020 Financial Summary Publication Approval as per Audit

Trustee Bryce Scrimsher moved to publish 2019-20 Financial Summary as per audit. Seconded by Trustee Andrew Renshaw/Motion passed.

First Reading Policy 200 – Goals - Administration

Chairman Martin agreed to the first reading of Policy 200.

EXECUTIVE SESSION

Executive session as per Idaho Code 74-206 1(b) for Personnel and Student Matters

Trustee Bryce Scrimsher moved to enter executive session as per IC 74-206 1(b) for personnel and student matters. Seconded by Trustee Eric Steigers/Board Poll: yes, yes, yes, yes and yes/Affirmative response.

INTO EXECUTIVE SESSION: 7:55 PM

Clerk excused from session.

Personnel – Staff assignments discussed.

Student Matters – Student placement discussed.

OUT OF EXECUTIVE SESSION: 8:10 PM

Chairman announced no decisions were made during executive session.

Superintendent records minutes

OPEN SESSION

Personnel – Staff Assignments/Extracurricular

Trustee Bryce Scrimsher moved to approve staff extracurricular schedule as presented. Seconded by Trustee Mitchell Reid/Motion passed.

Student Matters – Student Placement

Trustee Bryce Scrimsher moved to approve the 2020-2021 NICH contract as presented. Trustee Eric Steigers seconded/Motion passed.

ADJOURNMENT: 8:12 PM

Chairman

Clerk