

Members Present: Chairman Trina Comerford (via Zoom), Brian Kohlmeyer, Amber Burns (via Zoom), Katie Fast, Jenny Cribbs

Administrators Present: Dan Dugan – Superintendent

Staff Present: LaRae Sullivan – Business Manager

Visitors Present: None

1. Call to Order – the meeting was called to order at 6:27pm by Chair, Trina Comerford.

2. Consent Agenda

a. Board Minutes from October, 2021 meetings (pg. 3-9)
Nothing to discuss

b. Bills and AP check #'s 16714-16777 and 9000106-9000108 (pg. 10-40)
Nothing to discuss

i. Audit

The audit was provided in the board packet. LaRae Sullivan pointed a few key items.
Page 1 stated that we are a cash basis entity.
Page 2 was that the opinion is not modified which means that it is good
Page 5 is good information including the Beginning Fund Balance, General Fund, Special Revenues, Debt Services, and Capital Projects.
Page 6 shows other financing sources.
Page 8 shows the basis of accounting – our cash basis system is allowed for our district.
Page 9 states that the district does not compensate for unused sick leave.
Page 11 states that the district is self-insured for unemployment compensation
Page 12 shows the deposits as of 6/30/2021

Jenny Cribbs asked if what is shown means there have been no claims and LaRae Sullivan clarified that there have been. The statements are quarterly and trued up at the end of the year.

Page 19 shows PERS for about \$113,000
Page 33 is internal controls

Amber Burns asked if she is still planning on going to an accrual basis next year and LaRae Sullivan stated that she would like to have that discussion with the board and Superintendent to make sure everyone is on board with that plan. This could happen at the December meeting or later.

Trina Comerford stated that she would like to push it January and do a work session beginning at 6:00pm

Dan Dugan and Trina Comerford thanked LaRae.

c. School Profile

Dan Dugan went over the profile and talked about losing some students. He asked the board about direction on adding at semester, which is not something that is usually done.

Katie Fast said that it is a weird year and she would like to just let it ride with no adjustments.

Trina Comerford was in agreement, but did say she is no opposed to adding juniors or seniors at the semester.

Dan Dugan also stated that they received a State School Fund update that districts will be receiving an additional \$190 per student.

Amber Burns agreed with Trina Comerford on adding juniors and seniors at semester if there any that need to come in.

Trina Comerford stated that they will leave that up to the admin team.

Meeting adjourned at 6:42pm.