

Members Present: Chairman Trina Comerford, Brian Kohlmeyer, Katie Fast, Jenny Cribbs

Administrators Present: Dan Dugan – Superintendent, Christy Ford, Erin Henery

Staff Present: LaRae Sullivan – Business Manager

Change in agenda to add Resolution 22-04 discussion as item #1 and move other items down making Cash vs. Accrual #2 and Consent Agenda #3.

1. Resolution 22-04 – board discussed any changes that needed to take place on resolution, including consistency on past vs. present tense. Changes were noted on the resolution and would be completed by Cindy and then sent out and signed.

2. Cash vs. Accrual Accounting

LaRae presented pros and cons to each accounting option and discussion took place about both. Katie Fast asked if this was something the auditors suggested and LaRae stated that it was no and a lot of smaller districts are on a cash basis.

Trina Comerford stated that John Cruickshank wanted this to be done as his last request as board member and it has been strongly encouraged during the last two budget cycles.

Jenny Cribbs spoke about the differences she sees between the two. Modifying is a more accurate way to do it and she feels is the proper way to do it.

Discussion about push back/summer pay. Trina Comerford stated that summer pay has always been an issue. It wasn't so much about cash vs. accrual as it was about getting the summer pay out in the same fiscal year.

That is broken down on page 5 and other costs such as associated payroll costs. Cash basis doesn't include PERS or OEBC for summer.

Discussion on cash carry over and how that will be affected by paying out summer payroll. Waiting might be more conservative given the projects going on in the district.

LaRae stated that she can present both budget options.

Trina Comerford said that if we choose not to the summer payroll, there needs to be a public statement. She asked LaRae to present the budget without the summer pay, but be prepared with the information.

3. Consent Agenda
  - a. Minutes – no discussion

b. Bill/AP Checks 16798-16894 and 9000112

Amber Burns asked the following question in an email prior to the meeting

Pg 26 - All That Sound - \$412.00 - Description? I think I've seen this one before, but I couldn't remember what this was for.

That was pretty much my only question. Thank you for the pros and cons about cash vs accrual basis. The last three on the list for modified accrual are huge. Appreciate the breakdown!

This was for sound set up for winter music productions.

c. School Profile

Discussion on losing a couple more students and what numbers look like

Adjourned at 6:45pm.