

SHOSHONE JOINT SCHOOL DISTRICT NO. 312
 BOARD OF TRUSTEES' MINUTES
 Tuesday: October 13, 2015
6:30 p.m. Board Work Session
7:00 p.m. Regular Monthly Board Meeting

Board Work Session: 6:30 p.m.

Present:

Board Members: Chair Anthony Bozzuto and Vice-chair Lorie Race. Trustees: Rian Pine and Sarah Stowell. Board work session began at 6:35 p.m. with a quorum present.

Staff: Principal Kelly Chapman, Principal Emily Nelsen, Dr. Rob Waite and Clerk Heather Wallace.

Absent: Trustee Sarah Thomas- previously scheduled work commitment. Excused by the Board of Trustees.

Guest: Michael Burr, C.P.A- District Auditor

I. Audit Presentation and Review with Michael Burr.

Dr. Waite welcomed Mr. Burr to the meeting and started the discussion of the 2014-2015 audit report by recommending the Board to ask the following questions on a monthly and year-end basis:

- A. Is there any information on this financial report which indicates a trend, either positive or negative that could affect our financial plan for the year?
- B. Are expenditure forecasts expected to be within our appropriations?
- C. Are we outspending our current year revenue?
- D. Are checking accounts being reconciled every month?
- E. Is the cash sufficient to fund operating expenses?
- F. Is anything "unusual" happening with the financial reports?

Dr. Waite explained as part of the annual audit process Mr. Burr is also using the mentioned list of questions and reporting any findings to the Board and Superintendent. At this time Dr. Waite turned over the presentation of the audit to Mr. Burr.

Mr. Burr directed the Board of Trustees to the following areas of the audit report:

A. Pages 10-11 contain the general overview of the audit and expanded on the below items.

1. With the exception of the Title/Federal programs, revenue funds have increased. The general fund has increased by \$42,000. In addition, the food service fund has increased by \$6,000; therefore slowly resolving the program's deficit of \$38,000. Mr. Burr stated the Board has two options for the food service fund:
 - a. Move funds from the general fund to the food service fund; or,
 - b. Watch the food service fund to make sure there is no further decline in funds.
2. Title/Federal Funds should technically have a negative fund balance because reimbursement is grant based. Meaning funds must be spent before reimbursed by governmental agencies. The best case scenario would be to have those accounts/funds at a zero balance before the end of the year.

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1 But if that is not the case, the Board should be aware of expenses and make sure
2 they are not outside the budgeted amount.

3 B. When comparing this year's audit report to last year's there is a noticeable difference
4 in the length of the report. This is due to the GASB 68- Retirement Plan/Pension
5 Liability information that must be disclosed.

6 C. Page 62 lists the summary of audit results; otherwise known as *the findings*.
7 1. Segregation of Duties: Only one person is employed by the District in the
8 accounting department, which does not allow for a strict segregation of duties.
9 2. The Board should be aware of the controls in place and make sure they are
10 being followed.

11 D. Management Letter (last page in the audit) covers items as follows:
12 1. Several funds had negative fund balances. These items need to be reviewed
13 and corrected if possible. Mr. Burr suggested the Board review these accounts
14 frequently.
15 2. Several student groups had no activity or have negative balances on the
16 student body funds. These funds should be reviewed to see if any action is
17 required.
18 3. Audit requirements for federal awards deal with how financial records are
19 kept, new restrictions and requirements. Mr. Burr advised the administration and
20 financial office to keep in close contact with the state and federal offices
21 overseeing the awards/grants to be aware of all changes.

22 E. In general, the audit process went smoothly with no problems present with the
23 additional bonus of the District's fund balance has increased.

24
25 Vice-chair Race commented on pages 1-3 Independent Auditor's Report. Sections dealing with
26 Basis for Qualified Opinion, Unmodified Opinions, etc is an important of the audit. Mr. Burr was
27 in agreement with that statement.

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29 The Board of Trustees thanked Mr. Burr for his time and presentation.

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32 **Regular Monthly Meeting 7:00 p.m.**

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34 **I. Call to Order:**

35 The monthly school board meeting was called to order at 7:03 by Chair Bozzuto. Meeting was
36 held in the Shoshone High School art room (#278) located at 61 East Highway 24, Shoshone,
37 Idaho.

38
39 Present:

40 **Board Members:** Chair Anthony Bozzuto and Vice-chair Lorie Race. Trustees: Rian Pine and
41 Sarah Stowell. Quorum of the Board was established as prescribed in Idaho Code: 33-510.

42 **Staff:** Principal Kelly Chapman, Dustin Henkelmann. Principal Emily Nelsen, Dr. Rob Waite and
43 Clerk Heather Wallace.

44 **Absent:** Trustee Sarah Thomas- previously scheduled work commitment in which the Board was
45 notified during the September meeting. Excused by the Board of Trustees.

46 **Guest:**

47
48 The Flag Salute was lead by Chair Bozzuto.

49
50 **II. Consideration of Public Input:**

Shoshone School District 312 Board Meeting: October 13, 2015

1 Those wishing to address the Board will fill out a *Request to Appear* before the Board (1520F)
 2 and submit to the District Clerk before the beginning of the meeting. None were presented.
 3

4 **III. Reports:**

5 A. Shoshone Education Association (S.E.A.): Mr. Dustin Henkelmann, president of the
 6 S.E.A., reported the S.E.A. is in the planning stages for their annual cinnamon roll
 7 sale. Trustee Stowell and Chair Bozzuto suggested contacting local businesses to sell to
 8 and hold a sale at a home basketball game. Mr. Henkelmann thanked the Board for the
 9 suggestions.

10 B. Shoshone Teachers: Mr. Henkelmann, reporting for the teachers, stated there was not
 11 a report for the month of October.

12 C. Student Body: The principals reported on the following:

- 13 1. The school year seems to be going well.
- 14 2. Student A (senior) recently held a volleyball fundraiser for her senior service
 15 project titled Money for Mammograms.
- 16 3. The first nine weeks end on October 15th. Parent/Teacher conferences are
 17 scheduled for October 21-22.
- 18 4. The staff has been great at filling the enrichment calendar. Some new
 19 enrichments are:
 - 20 a. Music students attending BSU during homecoming, watching the
 21 marching band and having the opportunity to observe the BSU pep
 22 band during the homecoming football game.
 - 23 b. Ropes Course at College of Southern Idaho.

24 D. Goals and School Improvement: Dr. Waite asked the Boards permission to
 25 combine item with VI. School Board Training-Key Works of School Boards-Goals
 26 and Improvement. The Board was in agreement.
 27

28 **IV. Consent Agenda:**

- 29 A. Approval of Agenda
- 30 B. Approval of the Minutes
 - 31 1. September 08, 2015: Regular Board Meeting Minutes
- 32 C. Weekly Principal/Superintendent Reports
- 33 D. Accept reports as presented

34
 35 Vice-chair Race made a motion to approve the consent agenda as presented. Trustee Pine
 36 seconded.
 37

38 Discussion:

- 39 1. Principal Nelsen reported that on September 25th the elementary had an
 40 excellent in-service day on reading comprehension. The staff is very positive
 41 and implementing the concepts in the classrooms already.
 42

43 Chair Bozzuto stated it had been moved and seconded to approve the consent agenda as presented
 44 and asked for Trustees' voice vote. Motion carried by four aye votes to zero nay votes.
 45
 46

47 **V. Financials:**

- 48 A. Accounts Payables
- 49 B. District Financial Statement
- 50 C. Secondary Financial Statement

- 1 D. Elementary Financial Report
 2 E. Audit Report for Fiscal Year 2014-2015

3
 4 Trustee Pine made a motion to accept the accounts payables as presented. Trustee Stowell
 5 seconded.

6
 7 Discussion: The following accounts/funds were reviewed:

8
 9 1. District Financial Statement: Dr. Waite read the following report from
 10 Business Manager- Shannon Harris:

11 a. This is the first financial statement for the 2015-2016 fiscal year.
 12 Several accounts throughout the financial statement had some over
 13 budget items for non-certified salaries. This is due to the audit not
 14 accounting for salaries payable for some of the paraprofessionals;
 15 specifically secondary and Title III Language Acquisition. These will
 16 show over all year.

17 b. Some accounts are showing over and adjusting entries will be
 18 made and show next month. These were coded incorrectly and need
 19 moved to the correct accounts.

20 c. Business Office Workers Compensation. The State Insurance Fund
 21 (insurance company) discovered an error in their 2012-2013 salary
 22 report. This created an under charged amount on the 2012-2013, 2013-
 23 2014 and 2014-2015 premiums. Mrs. Harris has been working
 24 on the issue for several weeks and made arrangements to pay the
 25 adjusted balance in 24 payments without interest or penalty.

26 d. Maintenance Capital Objects is over due to new desks costing a little
 27 more than budgeted.

28 e. Title 1 is showing over in 251-512-320 Set A Sides, due to Storyline
 29 Training paid in last year's budget but in this current year due to grant
 30 reimbursement requirements to spend the money.

31 f. Deposits in the Wells Fargo account are helping defer bank costs.

32 g. Restorative Justice Expenses: working on Medicaid reimbursement
 33 for some of these expenditures.

34 2. Audit Report: Dr. Waite reported the audit was a good report for the Board to
 35 receive. Last year's expenses were \$50,000 less than the revenue. Which is a
 36 positive finding.

37
 38 Chair Bozzuto stated it had been moved and seconded to approve the accounts payables,
 39 Financial Statements and Audit Report as presented and asked for Trustees' voice vote. Motion
 40 carried by four aye votes to zero nay votes.

41
 42
 43 **VI. School Board Training- Key Works of School Boards- Goals and Improvement:**

44 A. Financial Questions Board Members Should Ask. Dr. Waite mentioned this topic briefly
 45 during the board work session. The Board should use the following questions when
 46 assessing the monthly financial reports:

- 47 1. Is there any information on the financial report which indicates a trend, either
 48 positive or negative that could affect our financial plan for the year?
 49 2. Are expenditure forecasts expected to be within our appropriations?
 50 3. Are we outspending our current year revenue?

- 1 4. Are checking accounts being reconciled every month?
- 2 5. Is the cash sufficient to fund operating?
- 3 6. Is anything "unusual" happening with the financial reports?
- 4

5 Dr. Waite then concluded the meeting with a power point titled: Culture and Climate (exhibit a).
6 The topics that he presented were:

- 7 1. Leaders should focus on best practices. The most important items boards can focus
- 8 on are the climate and culture of the organization.
- 9 2. Climate: What it feels like, shared values, how we treat each other, interacting, going
- 10 about doing our work.
- 11 3. Hard to Define
- 12 4. Bad Culture
- 13 5. Key Relationships
- 14 6. Ongoing conversations, time and value, clear and shared focus, building trust,
- 15 attitudes, commitments, change, and structure.
- 16

17 **VII. Motion for Adjournment:**

18 Next Meeting:

19 Board Work Session: Tuesday, November 10, 2015- 6:30 p.m.
20 Regular Meeting: Tuesday, November 10 , 2015- 7:00 p.m.
21 Shoshone High School Art Room (#278)
22 61 East Highway 24
23 Shoshone, Idaho 83352
24

25 Trustee Stowell made a motion to adjourn the meeting at 7:35 p.m. Vice-chair Race seconded.

26 Discussion: None
27

28
29 Chair Bozzuto stated it had been moved and seconded to adjourn the meeting and asked for
30 Trustees' voice vote. Motion carried by four aye votes to zero nay votes.

31 *Heather Wallace*
32 Heather Wallace, District Clerk
33 October 13, 2015
34

35 This document serves as the official minutes of the October 13, 2015 Board Meeting. Audio
36 recording of the minutes are kept as a support document.

“culture” is an amorphous concept that’s hard to get your arms around, and that it means lots of things to different people

CULTURE AND CLIMATE

- ✘ “Leaders should focus on best practices, in the domain in which they can be most effective. The most important items Boards can focus on are the climate and the culture of the organization.”

CLIMATE

- ✘ “what it feels like to be part of the organization,” “our shared values,” “how we treat each other,” “how we interact with each other,” and “how we go about doing our work”

HARD TO DEFINE

- ✘ “Without trying to pin the concept down precisely, let’s just say that a culture reflects the beliefs, principles, and attitudes about working together in the enterprise. We know a positive culture when we see it: Members work through complex issues in a harmonious fashion and treat one other with respect.”

BAD CULTURE

- ✘ “usually means that the process is either highly adversarial and/or characterized by uncivil interactions, and it almost always takes a tremendous toll over time, not just in terms of emotional stress, but also in poor decision-making.”

KEY RELATIONSHIPS

- ✘ Board to Superintendent
- ✘ Board to Board
- ✘ Board to Staff
- ✘ Board to Community

- ✘ The district should have ongoing conversations, in good times and bad, to determine if the shared vision is in place for each of these relationships

- ✘ “what you spend your time on shows what you value”
- ✘ Clear and shared focus and building of trust

- ✘ Attitudes, commitments, people, can all change, but you have to change the process and structure as well to maintain the glow.

- ✘ High impact boards-the ones that handle the truly high stakes, really complex issues effectively-“marry” the commitment to a well-designed structure and process.

- ✘ Structure, process and attitude or pairing people and the “machine” is the best way to build and maintain a positive productive culture with real staying power.”

1 Sarah S. made a motion to adjourn the meeting at Love. p.m. Trustee
2 seconded.
3

4 Discussion:
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13 Chair Bozzuto stated it had been moved and seconded to adjourn the meeting and asked for
14 Trustees' voice vote. Motion carried by 7:35 aye votes to zero nay votes.
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16 Heather Wallace, District Clerk
17 October 13, 2015
18

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Present:

Board Members: Chair Anthony Bozzuto and Vice-chair Lorie Race. Trustees: Rian Pine and Sarah Stowell. Board work session began at 6:35 p.m. with a quorum present.

Staff: Principal Kelly Chapman, ~~Dustin Henkelmann~~, Principal Emily Nelsen, Dr. Rob Waite and Clerk Heather Wallace.

Absent: Trustee Sarah Thomas- previous work commitment. Excused by the Board of Trustees.

Guest: Michael Burr, C.P.A- District Auditor

I. Audit Presentation and Review with Michael Burr.

Dr. Waite welcomed Mr. Burr to the meeting and asked Mr. Burr to give a review of the 2014-2015 Audit.

and started the intro into the review
 suggested questions on monthly financial Reports

listen to
 tape

1. Look at pg 10-11 with the exception of ? Programs. revenue is ↑
2. General fund ↑ 40xxx
 Food Service ↑ - but still in the hole - but looking up.
3. Title funds - Governmental fund. Techn. should have a negative fund - because its Grant reimbursed - ending w/ 0 balance.
4. Comparing last years audit report with this one. This one is longer due Gasby 68. information (Retirement Persa)
5. Findings pg 62 - Segregation of duties make sure Controls are in place looking at
6. Management letter - Last page - Negative funds,
 Student - Groups - no activity or negative funds
7. Federal Programs money - How financial records are kept. There are some new restrictions/requirements. His advice is to keep talking with State - to make sure
8. Audit went smooth, no Problems. made money this year -

over →

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fund balance went up, listen to tape.
 no flags -

Lorie commented on page 2 -

pg 2. opinion letter - with the exception of Gasby 45-

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Regular Monthly Meeting 7:00 p.m.

I. Call to Order:

The monthly school board meeting was called to order at 7:03 p.m. by Chair Bozzuto. Meeting was held in the Shoshone High School art room (#278) located at 61 East Highway 24, Shoshone, Idaho.

Present:

Board Members: Chair Anthony Bozzuto and Vice-chair Lorie Race. Trustees: Rian Pine and Sarah Stowell. Quorum of the Board was established as prescribed in Idaho Code: 33-510.

Staff: Principal Kelly Chapman, Dustin Henkelmann. Principal Emily Nelsen, Dr. Rob Waite and Clerk Heather Wallace.

Absent: Trustee Sarah Thomas- previous work commitment in which the Board was notified at the previous meeting. Excused by the Board of Trustees.

Guest:

The Flag Salute was lead by Chair Bozzuto.

II. Consideration of Public Input:

Those wishing to address the Board will fill out a *Request to Appear* before the Board (1520F) and submit to the District Clerk before the beginning of the meeting. None were presented.

III. Reports:

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A. Shoshone Education Association (S.E.A.): Mr. Dustin Henkelmann, president of the S.E.A.,

*Date Planning on Cinnamon Roll sale
they would like to get the word out ASAP.*

B. Shoshone Teachers: Mr. Henkelmann, reporting for the teachers, shared the following:

None

C. Student Body: The principals reported on the following:

*Kelly - going well -
Katy F did community money for main
PFT conferences next week 9 weeks end Thursday
a lot of enrichments
New Music teacher BSU - 10/23. Mrs Stewart nice to have
doing Ropes Course
Pep Band at PB*

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*Rob- said the audit was a good report- good news.
\$5X,XXX expenses less than revenue*

Chair Bozzuto stated it had been moved and seconded to approve the accounts payables, Financial Statements and Audit Report as presented and asked for Trustees' voice vote. Motion carried by 4 aye votes to zero nay votes.

- VI. School Board Training- Key Works of School Boards- Goals and Improvement:
- A. Financial Questions Board Members Should Ask

Dr. Waite *powerpoint Culture and Climate -*

VII. Motion for Adjournment:

Next Meeting:

Board Work Session: Tuesday, November 10, 2015- 6:30 p.m.
 Regular Meeting: Tuesday, November 10, 2015- 7:00 p.m.
 Shoshone High School Art Room (#278)
 61 East Highway 24
 Shoshone, Idaho 83352

D. Goals and School Improvement: Dr. Waite asked the Board permission to combined item with VI. School Board Training-Key Works of School Boards-Goals and Improvement. The Board was in agreement.

ok

IV. Consent Agenda:

- A. Approval of Agenda
- B. Approval of the Minutes
 - i. September 08, 2015: Regular Board Meeting Minutes
- C. Weekly Principal/Superintendent Reports
- D. Accept reports as presented

Trustee *Lorie* made a motion to approve the consent agenda as presented. Trustee *Brian* seconded.

Discussion: Dr. Waite reviewed the following:

i. *Emily had an excellent in service in Sept Reading Comph. very positive, excited; applying concepts already.*

Chair Bozzuto stated it had been moved and seconded to approve the consent agenda as presented and asked for Trustees' voice vote. Motion carried by *4* aye votes to zero nay votes.

V. Financials:

- A. Accounts Payables
- B. District Financial Statement
- C. Secondary Financial Statement
- D. Elementary Financial Report
- E. Audit Report for Fiscal Year 2014-2015

Trustee *Brian* made a motion to accept the accounts payables as presented. Trustee *Sarah* seconded.

Discussion: Dr. Waite reported:

listen to page statement for 15-16 year - Salaries Some accounts over-Adjusting extra also in workers comp - on SIF side -> listen to page