

**BOARD OF EDUCATION  
WARREN/ALVARADO/OSLO PUBLIC SCHOOL  
DISTRICT #2176**

**REGULAR MEETING  
MONDAY, JANUARY 11, 2021  
7:00 P.M. MULTIPURPOSE ROOM**

The meeting was Called to Order by Chair Nikki Peterson.

In attendance: Darby Boe; Nikki Peterson; Jordan Johnson; Sally Roller; Mark Jones; Jeff Steer; and Don Narlock.

The Pledge of Allegiance was spoken.

Board Chair Nikki Peterson performed the Installation of New Board Members: Darby Boe and Mark Jones.

Reorganization of Board: Nikki opened the floor for nominations.

Motion by Steer, second by Roller to nominate Nikki Peterson for the Office of Chair. CU

Motion by Steer, second by Johnson to nominate Don Narlock for the Office of Vice Chair. CU

Motion by Roller, second by Steer to nominate Mark Jones for the Office of Clerk. CU

Motion by Narlock, second by Boe to nominate Jeff Steer for the Office of Treasurer. CU

Motion by Boe second by Narlock to approve the following: CU

Board Salaries .....	\$75.00/meeting \$100.00 for the chair \$140/daily rate (full-day mtg.)
Official Depository.....	Bremer Bank
Official Newspaper.....	Warren Sheaf
Regular Meeting Day.....	2 <sup>nd</sup> Monday of the Month
Regular Meeting Time.....	7:00 PM
Regular Meeting Place.....	WAO HS Multipurpose Room
Mileage Rate.....	\$0.56/mile (IRS rate)

Motion by Steer, second by Johnson to appoint board members to the following committees: CU

WAO School Board Committees:

Handbook (f.k.a.Behavior)	<u>Jordan Johnson</u>	<u>Darby Boe</u>	<u>Sally Roller</u>
Community Education	<u>Darby Boe</u>	<u>Jeff Steer</u>	
Designated Board Rep.	<u>Nikki Peterson</u>	<u>Don Narlock</u>	
Facilities	<u>Don Narlock</u>	<u>Jordan Johnson</u>	<u>Mark Jones</u>
Marshall Co. Collaborative	<u>Sally Roller</u>	<u>Mark Jones</u>	
MSBA Liaison	<u>Nikki Peterson</u>	<u>Don Narlock</u>	
MSHSL	<u>Don Narlock</u>	<u>Darby Boe</u>	
Negotiations	<u>Nikki Peterson</u>	<u>Jeff Steer</u>	<u>Sally Roller</u>
Policy	<u>Sally Roller</u>	<u>Nikki Peterson</u>	<u>Mark Jones</u>
Q.E.T.	<u>Nikki Peterson</u>	<u>Jeff Steer</u>	<u>Jordan Johnson</u>
Safety	<u>Don Narlock</u>	<u>Jordan Johnson</u>	<u>Jeff Steer</u>
Technology	<u>Darby Boe</u>	<u>Mark Jones</u>	
WAO Education Foundation	<u>Sally Roller</u>	<u>Jordan Johnson</u>	

Open Forum- no one spoke.

Approval of Minutes - Motion by Boe, second by Jones to approve the minutes of the December 14, 2020 regular meeting to include the following: corrections pg 7 sp Sally; pg 8 Johnson 3 spots; pg 8 Nikki.

Approval of Agenda - Motion by Roller, second by Johnson to approve the agenda as presented or amended to include the following:

1) 6.0 Date Dec 14, 2020

Approval of Finances

Bills— Motion by Jones, second by Johnson to approve Bremer Card Statement and Activity report as presented. The payment of bills in the amount of **\$169,534.39**, check **#72210-72316**, wires in the amount of **\$309,875.48**, December payroll in the amount of **\$231,747.97** and the financial report as presented. Correction of Bank Balance Dec

31 to be \$1,284,354.85; total revenue of \$1,902,598.40 final balance of \$4,522,496.45. CU

Enrollment: numbers are provided as Jan 20/21 K-6 268; 7-12 216 for a total of 484.

Audit Report from Brady Martz (Brady Johs / Brian Opsahl) - handout  
Brady Johs gave a verbal report via zoom.

High level overview of report. Brady noted this was a unique year with COVID 19 and turn over with new staff- Superintendent and Business Manager. Thank you to Kirk, Natasha, and Allie for all the work done for the audit.

#### **Audit Report-**

Page 2 Independent Auditor's Report to report on the financial statements, management's responsibility for the financial statements, and auditor's responsibility. Offering a clean opinion and finances are duly stated in accordance with account standards.

Page 16 Balance Sheet-Ending Governmental Funds as of June 30, 2020 is \$4,142,637.00.

Page 18 Statement of Revenues, Expenditures, and Changes in Fund Balances as of June 30, 2020 Increase in total Governmental Funds of \$225,975. Unique one time item to take note of is GASB 84 Adjustment of \$144,414. Student Activity Funds rolled into General Funds.

Page 47 Budgetary Comparison Schedule for the General Fund year ended June 30, 2020. Total Revenues \$739,341; Expenditures \$347,590 Fund Balance Ending \$288,703. Revenue and Expenditures were over budget.

Page 55 Schedule of Changes in Fund Balances- overview of all General Restricted funds. Items to note

1. Debt Issued \$2,234,201/Debet Refunded (\$2,180,000) Bond refund and repurchase of New Bond.
2. Student Activities \$144,414.
3. Food Service large deficit \$103,048- due to COVID 19 expense.

**Page 56 Auditors Report on MN Legal Compliance- states scope of testing compliance and the results of that testing.**

**Page 57- Independent Auditors Report on Internal Control over Financial Reporting and on Compliance and other matters based on an audit of Financial Statements performed in accordance with Government Auditing Standards.**

#### **Findings-**

**2020-001 pg 59 Internal Controls for separation of duties. Lack of sufficient segregation of duties (common across small settings.) Corrective Action Plan- district has procedures in place to mitigate the risk.**

**2020-002 pg 60 Internal Controls required to prepare financial statements. District's personnel prepare financial information for internal use that meets the needs of management and the Board of Ed. However, financial statements do not include accompanying note disclosures. District elected to have auditors assist in the preparation to meet the standard. Corrective action plan suggested for follow up; common finding a small government.**

**2020-003 pg 61 Supporting documentation received and retained to substantiate all expenditures. Unable to locate supportive documentation for 2 payments. Corrective Action plan suggested to avoid future issues. (note items were dated Aug 2019. New administration in place for 2021.)**

**2020-004 pg 62 Supporting documentation for bids, contractors and advertising. Unable to locate documentation in office for audit. Corrective Action Plan suggested to review procedures and policies for future process.**

#### **Reports**

- **Elementary Principal Kelsey Johnson verbal report.  
New Option for Asynchronous Wednesday to connect.  
Opportunity for students to connect live on Wednesdays from 8:50-9:30 am for students K-5th. Start the day and engage in activities such as Read Alouds, Movement, Music, Social Skills, Art.**

**PLC/GOOGLE training- Instructor Mr. Kirchner Google Certified Trainer conducts a class every other Wednesday from 9:30-11:00 am which is a part of WAO Teacher Evaluation Schedule. This is a deep dive into Google apps for Education; relevant for use of technology this year.**

**WAO Elementary youth Basketball- Starts Monday January 11th. registration forms were sent home with students and more are available in the elementary office. Protocols have been put into place for participation and maintain safety.**

**Open positions substitute teachers and paraprofessionals. Chair Nikki Peterson thanked the community for support with subs and paras.**

**Upcoming Dates-**

**Monday- Jan. 11th WAO youth Basketball**

**Thursday- Jan. 15th end of Q2**

**Monday, Jan 18th No School**

**Thursday Jan 21st Elementary QET**

**Wednesday, Jan 27th 5th Grade Ice Fishing/Sledding Trip**

**Wednesday, Feb 10th Parent/Teacher Conferences-by teacher request only.**

- **High School Principal Ben Miska verbal report.**

**Coaching/Advisory Positions: One Act Play-Houston Wallace recommended to take over for Paul Tanberg. Spring Trap Shooting Coach is Patty Erdahl. There is still a need for subs.**

**Events/Meetings: HS QET Wednesday, January 13 @ 9:00 in the Art room. Starting round 2 of non-tenured evaluations this week. Will start to look at next year's courses and schedule.**

**Great Things at WAO High School. Thank you to Nordic Fiberglass for their donation to the 6th grade trip. Activities are starting back up. Spectators are allowed 25% capacity of 150 people whichever is less. Each School will have different ways to determine who gets in; our understanding is most schools are going with 2 per participant, and a survey will go out for each game to generate a list.**

**Upcoming. End of the 2nd quarter is January 15. no School January 18th. Virtual MASSP Conference January 25-28.**

- **Superintendent**

**Posted School board & Committee meetings- handout for new board members. Kirk informed them the dates were set at the beginning of the year, but can be changed to accommodate.**

**MDE COVID-19 Saliva Testing Starts Jan 15th at WAO optional for staff on every other Friday. Nurse Jane and Kirk will be in charge of testing.**

**Shields & mask for staff are recommended, not required per Governors orders.**

**GEER & ESSER grant funds: put in place to cover COVID-19 related expenditures. Additional monies via *The Coronavirus Response and Relief Supplemental Appropriations Act, 2021. (CRRSA)*, was signed into law on December 27, 2020 and provides an additional \$54.3 billion for the Elementary and Secondary School Emergency Relief Fund (ESSER II FUND)**

**Food Service COVID 19 Grants- Missy applied for Adult Meals Incentive Grant awarded \$46,000.00; Kirk applied for Expanded Meal Access Grant awarded \$25,152.00.**

**MSBA “At-Home MSBA Leadership Conference” contact Kirk if anyone on the board is interested in signing up. He will get you set up.**

**New meeting Owl Pro Camera/Speaker. New tech device being used for board & committee meetings. 360 degree view. Nice addition for distant contact for a better experience for zoom and virtual meetings.**

**Nomination for School Board Representatives to serve on the Northwest Regional Development Commission. handout provided.**

**We would like to rework the financial report & budget; looking for one or two board members to assist in how this should look.**

**Activities/Games- recommended for free-will donations in place of billing for attendance.**

- **Board Committees**  
Policy- by Nikki Peterson, 3 year rotation on policy update.  
H.S. QET- by Jeff Steer, discussion on use of cell phones during class; working on Mission Statement; and Behavior plans.  
Elem QET- by Nikki Peterson, Talked about Wed's 1:1; government guidelines that came out; and talked with staff about over outlook.  
Ed Foundation- by Jordan Johnson, no imperson meeting. Contact via email, phone calls. Donations are still coming in from the community. Thank you to all in the community for their support.

**Board Member Nikki Peterson introduced the following resolution and moved its adoption:**

**RESOLUTION DIRECTING THE ADMINISTRATION  
TO MAKE RECOMMENDATIONS FOR REDUCTIONS  
IN PROGRAMS AND POSITIONS AND REASONS  
THEREFORE.**

**WHEREAS, there has been a reduction in student enrollment, and,**

**WHEREAS, this decrease in student enrollment must include discontinuance of positions and discontinuance or curtailment of programs, and**

**WHEREAS, a determination must be made as to which teachers' contracts must be terminated and not renewed and which teachers may be placed on unrequested leave of absence without pay and fringe benefits in effecting discontinuance of positions,**

**BE IT RESOLVED, by the School Board of Independent School District No. 2176, as follows:**

**That the School Board hereby directs the Superintendent of Schools and administration to consider the discontinuance of programs or positions as a result of a reduction in enrollment make recommendations to the school board for the discontinuance of programs, curtailment of programs, discontinuance of positions or curtailment of positions.**

**The motion by Narlock for the adoption of the foregoing resolution was duly seconded by Johnson, and upon vote being taken thereon, the following voted (roll call)  
in favor thereof: Darby Boe; Nikki Peterson; Jordan Johnson; Sally Roller; Mark Jones; Jeff Steer; and Don Narlock.**

and the following voted against: NA.

Where upon said resolution was declared duly passed and adopted. CU

Hiring – Motion by Boe second by Steer to approve Geralyn Loeslie as SPED Paraprofessional at Step 5 of the Support Personnel Handbook.

Superintendent yearly evaluation process - discussion

#### Communication & Events

Jan. 12	Facilities committee @ 9:00 am
Jan. 15	End of Semester One
Jan. 18	No School
Jan. 19	Negotiations committee @ 9:00 am
Feb. 3	District QET @ 3:20 pm
Feb. 8	Feb. School Board meeting @ 7:00 pm
Feb. 9	Facilities committee @ 9:00 am
Feb. 10	PT Conferences
Feb. 12	No School (Conferences Comp.)
Feb. 15	No School (Presidents' Day)
Feb. 16	Negotiations committee @ 9:00 am

Adjourn at 9:05 pm — Next meeting will be February 8, 2021 at 7:00 P.M. in the H.S. multipurpose room.