

August 2024 Q & A

- Point CPA Audit: To be clear, the audit is not completed, but it is ongoing. Point CPA is gathering the information currently and hopefully will have it the audit completed in September. We will then work through the next cycle.
- With Mr. Dietchman, did we approve a certain number of hours? Or a Salary? Also, who is going to outline his duties vs. Mr. Hetler? Mr. Dietchman is only allowed 700 hours per school year due to retirement guidelines. We are using the same calculation as when he was here in January of 2024, \$400/per day.
- A.D Updated: Who is handling these tasks currently? Myron is taking the bulk of the current duties, with myself helping with the Beulah Football items, along with Preston getting transportation arranged. Bray has girls golf items handled. Current AD salary per school is \$4233/per year. My recommendation would be for our school to pay Myron \$3000 for taking over the Bearcats sports.
- Explain to me the Tuition Waiver Form? This form is what is required if you missed the open enrollment deadline, The only cost impact to the district is the potential state per pupil funding going to the other district.
- 6. A. July minutes. I've got a few corrections:
 - 3.B. notes the approval of the board self-evaluation, but I think it really ought to detail what that evaluation was. Updated – see attached
 - 7.A. has a minor typo, “Ther was no report” Updated – see attached
 - 8.B., 8.C. and 8.D. had motions/seconds/votes which were not captured in the minutes Updated – see attached
 - 8.E. has Kim on the committee to review applications. I don't know if that's correct or not, but Jill, Janell, and I ended up meeting on that this afternoon.
 - 8.I. was, according to my notes, discussion on a coach resignation. This was not in the minutes Yes, this is correct.
 - 8.I., the executive session should be 8.K. Does the whole “because this meeting is required to be closed...we will convene in executive session” verbiage need to be in the minutes? The future tense is a bit strange in minutes. How the minutes were published for executive session changed a couple years back, we get the executive session outline from legal and include it all in the minutes. I could consult NDSBA on how this should look in the future.
- 6.B. Special meeting minutes
 - Minor typo, “Anderw Jacobson” Updates – see attached
- Should 6.C. be “Approve the Financial Reports” instead of “Received the Financial Reports” Through conversation with Sue/Marcia they suggested changing the “approve” to “received” for a couple reasons they have seen in the past. The first, being the board approves the budget, it is Superintendent duty to manage the day-to-day spending as set forth by the budget, Second, auditors like to see that the board has “received” the reports monthly. Lastly, the board may not have a full picture of what is being spend on a day-to-day basis because we aren't involved in those things, if we “Approve” the financial reports, we could be approving something that places us in a

compromising situation such as fund embezzlement by staff members. I would like to visit with legal as well as our auditor about how they would like to see this moving forward and if they have any ideas for us.

- The report on the general fund shows a balance of (3,669,604.25). That seems to indicate a negative cash balance. Is that correct? You'll notice it lists "Investments" right under Cash in Bank. Software Unlimited, at setup, did not set us up correctly. One essentially acts as the savings account while the other acts as the checking account. Since we write checks out of checking and deposit into savings, the software only accounts for expenses coming out of the one line and doesn't have the two combined. That's why it appears as if it is negative as we just transfer money from savings to checking as we write checks and make payments, but this isn't something that's reflected in the software since the accounts are separated as opposed to combined. These interfund transfers have records kept by printing off the confirmation but aren't put into the software as they are within the same fund essentially.
- What is that "available balance" based on? The budget? The current assets are a combination of all the money in the bank including CDs that have been entered into SUI.
- 6.E. A few questions on the business manager's job description:
 - Is there a reason paid holidays are not included in the benefits list? This is incorporated in the classified staff handbook and updated in that document versus the job description, this would be standard practice.
 - The business manager oversees facilities management, transportation, and IT infrastructure. This was an oversight, however updated to reflect the following. In collaboration with Superintendent oversee daily operations of the school, including kitchen management and administrative staff.
- 6.H. Kitchen aid job description
 - "Ability to lift and carry up to [X] pounds" should have a number Updated to 50 pounds, see attached
- 6.K. The NDSBA business manager onboarding service agreement basically just states that some help will be provided at \$125/hr. Is this the same business manager help we previously got from Brady Martz? Is there a plan on how many hours of support will be provided? This will be for when we use them, no slated hours just a resource for Kayla to use. Cherish is providing help through September at this point as well. Kim Dressler is one of the options for us along with 2 others.
- 7.B. Principal's report
 - For the 2nd and potentially 1st grade teachers, as long-term subs, will there be another teacher of record? Mr. Hetler is following up with ESPB tomorrow, he believes we will need a teacher of record for 2nd Grade.