

## **MINNETONKA INDEPENDENT SCHOOL DISTRICT #276**

**Service Center  
5621 County Road 101  
Minnetonka, Minnesota**

### **Minutes of December 16, 2021 School Board Special Meeting**

The School Board of Minnetonka Independent School District #276 met in special session at 6:00 p.m. on Thursday, December 16 in the Community Room at the District Service Center, 5621 County Road 101, Minnetonka, Minnesota. Chairperson Chris Vitale presided. Also present were Board members Mark Ambrosen, Katie Becker, John Holcomb, Mike LeSage, John Odom, Lisa Wagner and Superintendent Dennis Peterson, ex officio.

Chairperson Vitale called the meeting to order and asked that everyone stand and recite the Pledge of Allegiance to the Flag.

#### **1. AGENDA**

Chairperson Vitale noted two changes in the proposed agenda: the removal of Item IV: Consent Agenda: Personnel Changes and the addition of an item to discuss proposed changes to the school calendar.

Wagner moved, LeSage seconded, that the Board approve the agenda as modified. Upon vote being taken thereon, the motion carried unanimously.

#### **2. PROPOSED CHANGES TO SCHOOL CALENDAR**

Dr. Peterson led the discussion. He presented the following modifications to the school calendar for approval:

***Proposed Plan for Monday-Wednesday, December 20-22 and then the days spread throughout the schedule after the holidays.***

***High School Plan for December 20-22, 2021:***

- 1) The 3 days would all be in-person - no e-learning before winter break.*
- 2) Monday and Tuesday would be regular instructional days.*
- 3) Wednesday would also be in person, with any students who are not on track academically (missing work, missing tests/projects, etc.) reporting to school – no virtual option – all staff in person. Teachers will identify students who are not caught up academically and they would be required to attend their classes. There would be a tight process for students to be excused from classes. This plan (similar to last year) would allow students to leave for winter break entirely caught up prior to the end of the semester after break and keep the focus on academics.*

*Normal busses, schedule, etc. The High School did a version of this last year the day before winter break and there was a huge influx of work completed. This plan would allow both students and staff to wrap up all work and enjoy a break w/o work. The High School would run the regular six period day. There would be an extensive communication plan and accountability for students to be in school.*

**The middle schools** would follow the same plan, with Wednesday being an e-learning day. Special education students would follow the same schedule. Paraprofessionals will follow the school's regular schedule so support is given and support can be received.

**Elementary schools would have regular days on December 20-21, and there would be no school for them on December 22;** however, childcare will be provided for all students who attend. Meals will be provided. Transportation will run as usual.

Furthermore, **Friday, February 18** (2-hour early release day) will be an e-Learning day. Two hours of Professional Development will continue. Special education students and paraprofessionals will follow the school's shortened schedule so support is given and support can be received.

**Thursday, March 3** (parent/teacher conferences, evening) will be an e-Learning day. Special education students and paraprofessionals will follow the school's regular schedule so support is given and support can be received. Conference time could be added/shifted to earlier in the day.

**Monday, April 18** (2-hour late start day) will also be an e-learning day. Special education students and paraprofessionals will follow the schools' regular schedule so support is given and support can be received.

*Childcare will be available to students in Grades K-5 on all three days, transportation will be provided, and meals will be provided.*

In the discussion that followed, Board members noted their support for the plan, with Board member Ambrosen commenting that he appreciated the availability of childcare for children in the elementary schools on these days.

Odom moved, Holcomb seconded, that the Board approve the plan as presented. Upon vote being taken thereon, the motion carried unanimously.

### 3. **ACCEPTANCE OF AUDIT**

Superintendent Peterson began by saying that the audit of the District's FY2021 Financial Statements had been completed by the auditing firm of CliftonLarsonAllen LLP and was being presented that evening for acceptance by the School Board. He called upon Executive Director of Finance and Operations Paul Bourgeois and

Michelle Hoffman of CliftonLarsonAllen LLP to present the report and respond to Board members' questions.

Highlights of Ms. Hoffman's report included the following:

**Audit Opinion** - The financial statements are fairly stated. We issued what is known as a "clean" or unmodified audit report.

**Yellow Book Opinion** - No compliance issues were reported in our review of laws, regulations, contracts, and grants that could have significant financial implications to the District.

**Internal Controls** - One material weakness in controls over financial was noted related to material audit adjustments for contracts payable and unearned revenue.

**Single Audit** - As part of the Single Audit we tested the District's compliance with all direct and material requirements of major federal programs (Child Nutrition Cluster, Coronavirus Relief Fund, and Education Stabilization Fund). There were no findings reported in regard to the requirements for the major federal programs tested.

**Legal Compliance** - One compliance item was noted, related to collateral, with respect to Minnesota Statutes.

**Enrollment** - For fiscal 2020-21, Minnetonka Public Schools had an estimated total adjusted average daily membership of 11,050.37 (or 12,079.03 adjusted pupil units). For fiscal 2019-20, the District had an adjusted average daily membership of 11,087.84 (or 12,111.96 adjusted pupil units).

**Fund Balance** - The District's General Fund unassigned fund balance decreased by \$2,425,514 during fiscal 20-21, decreasing from \$25,906,236 to \$23,480,722. Total fund balance of the General Fund decreased by \$4,436,151 ending at \$28,519,124 as of June 30, 2021. The ending unassigned fund balance represents 14.72% of General Fund expenditures. A District's fund balance is an important aspect in considering the District's financial well-being since a healthy fund balance represents things such as cash flow, as a cushion against unanticipated expenditures, enrollment declines, funding deficiencies, and aid prorations at the state level and similar problems.

**Budget to Actual** - Total revenues on a net basis in the General Fund were \$326,775 (or 0.21%) less than the budgeted amount while total expenditures were \$5,704,204 (or 3.45%) lower than had been budgeted. The main reason for expenditures being under budget was because of the impact of the COVID-19 Pandemic. Transportation routes were greatly reduced, the District used less

tuition services, and many budgeted staff positions stayed open for extend periods of time because of higher- than-normal turnover of staff and the effects of the pandemic on the labor pool, which made it more challenging to fill open positions.

The net effect of the actual budget variances, including transfers in and other financing sources, was a decrease to total fund balance that was approximately \$4,436,151 less than the decrease that had been reflected in the District's budget. On a budget this large, these variances reflect excellent budget development, monitoring, and outcomes, and are consistent with prior year variances.

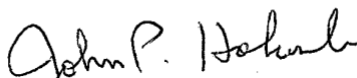
Board members expressed their appreciation to Mr. Bourgeois and the members of his team, and to Ms. Hoffman of CliftonLarsonAllen, for the extensive amount of work they had put into the Audit this year. Wagner moved, LeSage seconded, that the Board approve the following motion:

*BE IT RESOLVED that the School Board of Minnetonka Independent School District 276 does hereby accept the Fiscal Year 2021 Audit as performed by the auditing firm of CliftonLarsonAllen LLP and directs administration to file the audit with the Minnesota Department of Education.*

Upon vote being taken thereon, the motion carried unanimously.

#### 4. **ADJOURNMENT**

Ambrosen moved, LeSage seconded, that the Board adjourn to study session at 6:30 p.m. Upon vote being taken thereon, the motion carried unanimously.

  
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John Holcomb, Clerk