

Regular Meeting

Thursday, October 28, 2021 6:30 PM

Middle School Student Center, 601 Minnesota Ave, Big Lake, MN 55309

| | |
|--|---|
| I. Call to Order | Presenter: Chair, Tonya Reasoner |
| II. Roll Call | Presenter: Chair, Tonya Reasoner |
| III. Approve Agenda | Presenter: Chair, Tonya Reasoner |
| IV. Pledge of Allegiance | Presenter: Chair, Tonya Reasoner |
| V. Open Forum | Presenter: Chair, Tonya Reasoner |
| VI. Consent Agenda | Presenter: Chair, Tonya Reasoner |
| A. Previous Minutes | |
| B. Claims and Accounts | |
| C. Credit Card Report | |
| D. Personnel | |
| E. Fundraisers | |
| VII. Donations | Presenter: Chair, Tonya Reasoner |
| VIII. Financial Report (<i>C. Strong Financial Foundation</i>) | Presenter: Director of Business Services, Angie Manuel |
| IX. Middle/High School Transportation Experience Update (<i>F. Expand and Strengthen Public Support</i>) | Presenter: Superintendent, Tim Truebenbach |
| X. Student Representative Report (<i>F. Expand and Strengthen Public Support</i>) | Presenter: Student Representative, Preity Persaud |
| XI. Superintendent Report (<i>F. Expand and Strengthen Public Support</i>) | Presenter: Superintendent, Tim Truebenbach |
| XII. Adjournment | Presenter: Chair, Tonya Reasoner |



OPEN FORUM

An open forum is scheduled during the beginning of each regular School Board meeting to allow district residents the opportunity to address the Board.

If you would like to address the Board, please fill out a slip with your name and address, and provide to the Chair prior to the meeting start time.

The guidelines for open forum are as follows:

1. Speakers must state their name and address
2. Each speaker will be provided three minutes
3. No action can be taken unless the matter addressed is formally on the agenda
4. Speaker will not make negative comments regarding any employee of the District
5. The Board Chair can end the Open Forum at any time
6. Please note that data privacy laws do not allow for any matters concerning individual employees or students to be discussed

**ISD 727 SCHOOL BOARD
FUNDRAISERS ACTION
10/28/2021**

Independence Elementary, American Heart Association Kids Heart Challenge, students will ask for donations and participate in heart healthy challenges, 4/5-4/20/22, all proceeds will go the American Heart Association

10/26/21

The following resolution was moved by _____ and seconded by _____:

RESOLUTION ACCEPTING DONATIONS

WHEREAS, Minnesota Statutes 123B.02, Subd. 6 provides: “The board may receive, for the benefit of the district, bequests, donations, or gifts for any proper purpose and apply the same to the purpose designated. In that behalf, the board may act as trustee of any trust created for the benefit of the district, or for the benefit of pupils thereof, including trusts created to provide pupils of the district with advanced education after completion of high school, in the advancement of education.”; and

WHEREAS, Minnesota Statutes 465.03 provides: “Any city, county, school district or town may accept a grant or devise of real or personal property and maintain such property for the benefit of its citizens in accordance with the terms prescribed by the donor. Nothing herein shall authorize such acceptance or use for religious or sectarian purposes. Every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full.”; and

WHEREAS, every such acceptance shall be by resolution of the governing body adopted by a two-thirds majority of its members, expressing such terms in full;

THEREFORE, BE IT RESOLVED, that the School Board of Big Lake Schools, ISD 727, gratefully accepts the following donations as identified below:

| Donor | Item | Designated Purpose (if any) |
|--|------------------------------------|--|
| Coborns | 5 \$5.00 gift cards | PBIS student and staff incentives at Independence |
| Big Lake Spud Run | \$2,000.00 | Provide supplies to students and supplement STEM supplies at Independence |
| Big Lake Subway | 35 free cookies | PBIS student and staff incentives at Independence |
| Big Lake Spud Run | \$2,000.00 | Help students in need pay for fees at the middle school |
| St. Cloud State University- Halenbeck Hall | 8 game tickets and 2 t-shirts | To support PBIS at Independence |
| Dance Booster Club | \$900.00 | Dance costumes |
| Amy Bordwell | Band instrument valued at \$500.00 | Middle school band students to use |
| Big Lake Spud Run | \$1,000.00 | Hornet Hospitality Room |
| Big Lake Spud Run | \$1,500.00 | Geoff Randall Memorial Scholarship Fund for a student entering the Electrical/Electrician Industry |
| National Energy Foundation | \$200.00 | Classroom supplies at Independence |
| Big Lake Spud Run | \$2,000.00 | School wide activities at Liberty |

The vote on adoption of the Resolution was as follows:

Aye:

Nay:

Absent:

Whereupon, said Resolution was declared duly adopted on October 28, 2021.

CASH REPORT FOR SCHOOL BOARD

BIG LAKE PUBLIC SCHOOLS
Independent School District # 727
for month: Sept 2021

| 101 - CASH ACCOUNTS | | | | | |
|------------------------------|--------------------|-----------------|----------------|--------------------------|--------------------|
| | Beg Balance | Receipts | Checks | Adjustments | End Balance |
| General Fund | \$ 961,574 | \$ 3,355,434 | \$ (3,302,622) | | \$ 1,014,386 |
| Food Service | (\$115,303) | 24,207 | (55,914) | | (\$147,010) |
| Community Service | (\$92,012) | 124,338 | (161,614) | | (\$129,288) |
| Building Fund | \$0 | - | - | | \$0 |
| Debt Service | \$63,571 | - | - | | \$63,571 |
| Project fund- HVAC (Fund 15) | \$0 | 1,294,837 | (1,294,837) | | \$0 |
| Custodial Fund (Fund 18) | \$1,443 | 11 | (69) | | \$1,385 |
| OPEB Trust Fund | \$0 | - | (520) | | (\$520) |
| TOTAL PER BOOKS | 819,273 | 4,798,827.00 | (\$4,815,576) | \$0 | 802,524 |
| | | | | General Checking Account | \$802,524 |
| | | | | TOTAL PER BANK | \$802,524 |

| 102 - PETTY CASH ACCOUNT | | | | | |
|---------------------------------|--------------------|-----------------|---------------|-----------------------------|--------------------|
| | Beg Balance | Receipts | Checks | Adjustments | End Balance |
| General Fund | \$1,536 | 1,029 | (\$565) | - | \$2,000 |
| | | | | Petty Cash Checking Account | \$2,000 |
| | | | | TOTAL PER BANK | \$2,000 |

| 104 - INVESTMENT ACCOUNTS | | | | | |
|--|--------------------|-----------------|--------------------|---------------------------|---------------------|
| | Beg Balance | Deposits | Withdrawals | Adjustments | End Balance |
| General Fund | \$1,175,001 | \$ 8,052,576 | \$ (7,949,991) | | \$1,277,586 |
| General Fd Operating Investments | \$12,065,038 | 5,249,991 | (5,001,143) | | \$12,313,886 |
| Food Service | \$507,836 | 17,136 | - | | \$524,972 |
| Community Service | \$965,018 | 109,915 | - | | \$1,074,933 |
| Debt Service | \$3,507,942 | 73,859 | - | | \$3,581,801 |
| Facilities Investments 2017A | \$2,980 | - | - | | \$2,980 |
| Facilities Investments 2019A (Fd 06) | \$19,569 | - | - | | \$19,569 |
| Facility Maintenance Invest. 2020A (Fd 07) | \$271,500 | - | - | | \$271,500 |
| Facility Maintenance Invest. 2020A (Fd 15) | \$28,108 | 1 | - | | \$28,109 |
| Facility Maintenance Invest. 2021A (Fd 07) | \$180,140 | - | - | | \$180,140 |
| Facility Maintenance Invest. 2021A (Fd 15) | \$3,733,760 | 37 | (1,294,837) | | \$2,438,960 |
| OPEB Trust Fund | \$1,008,491 | - | (156) | | \$1,008,335 |
| OPEB Trust Equities | \$629,045 | - | (17,704) | | \$611,341 |
| TOTAL PER BOOKS | \$24,094,428 | \$13,503,515 | (\$14,263,831) | \$0 | \$23,334,112 |
| | | | | MN Trust | \$6,459,292 |
| | | | | Operating Investments | \$12,313,886 |
| | | | | Building Fund Investments | \$2,941,258 |
| | | | | OPEB Trust | \$1,619,676 |
| | | | | TOTAL PER BANK | \$23,334,112 |

| CASH AND INVESTMENT BALANCE SUMMARY BY FUND | | | | | |
|--|--------------------|---------------------|-----------------------|-----------------------|---------------------|
| | Beg Balance | Deposits | Withdrawals | Adjustments | End Balance |
| General Fund | \$ 14,203,149 | \$ 16,659,030 | \$ (16,254,321) | \$ - | \$ 14,607,858 |
| Food Service | \$392,533 | 41,343 | (55,914) | - | \$377,962 |
| Community Service | \$873,006 | 234,253 | (161,614) | - | \$945,645 |
| Debt Service | \$4,023,153 | 73,859 | - | - | \$4,097,012 |
| Project Fund HVAC- Fund 15 | \$3,761,868 | 1,294,875 | (2,589,674) | - | \$2,467,069 |
| Custodial Fund (Fund 18) | \$1,443 | 11 | (69) | - | \$1,385 |
| Bond Account Investments (fund 06) | \$22,549 | \$0 | \$0 | - | \$22,549 |
| OPEB Trust Fund | \$1,008,491 | - | (676) | - | \$1,007,815 |
| OPEB Trust Equities | \$629,045 | - | (17,704) | - | \$611,341 |
| TOTAL PER BOOKS | 24,915,237 | \$18,303,371 | (\$19,079,972) | \$0 | 24,138,636 |
| | | | | Cash | \$802,524 |
| | | | | Petty Cash | \$2,000 |
| | | | | Investments | \$23,334,112 |
| | | | | TOTAL PER BANK | \$24,138,636 |

WIRE TRANSFER SUMMARY
Big Lake Public Schools
Independent School District #727
September 30, 2021

| DATE | FROM | TO | AMOUNT | PURPOSE |
|-------------|-----------------------|-------------------------|-----------------|--------------------------------------|
| 9/1/2021 | Old National-Checking | Heartland Pmt System | \$ 20.94 | Nutri Kids Credit Card Fees |
| 9/1/2021 | Old National-Checking | Further | \$ 1,379.46 | Flex Claim Pymts |
| 9/1/2021 | Old National-Checking | Further | \$ 20,609.19 | H.S.A Contributions |
| 9/3/2021 | Old National-Checking | Neopost | \$ 201.00 | DO Postage |
| 9/8/2021 | Old National-Checking | ELEYOmonthlysoft | \$ 1,425.00 | ELEYO User Fees |
| 9/8/2021 | Old National-Checking | Bankcard Service | \$ 4,846.37 | ELEYO Credit Card Fees |
| 9/8/2021 | Old National-Checking | Delta Dental | \$ 26,532.00 | Dental Insurance |
| 9/9/2021 | Old National-Checking | Further | \$ 2,135.54 | Flex Claim Pymts |
| 9/10/2021 | Old National-Checking | Transfirst/TSYS | \$ 3,097.50 | Affinety Credit Card fees |
| 9/10/2021 | MN Trust-PMA | Old National-Checking | \$ 1,500,000.00 | Payroll and Payroll AP |
| 9/13/2021 | Retiree Accounts | Old National-Checking | \$ 1,316.46 | Auto Transfers for COBRA/Retiree Ins |
| 9/13/2021 | Old National-Checking | CIGNA | \$ 9,677.40 | Life & LTD Insurance |
| 9/15/2021 | Old National-Checking | Further | \$ 805.84 | Flex Claim Pymts |
| 9/15/2021 | Old National-Checking | EBC | \$ 57,760.44 | 403b & 457 contributions |
| 9/16/2021 | Old National-Checking | Further | \$ 20,182.18 | H.S.A Contributions |
| 9/17/2021 | Old National-Checking | Neopost | \$ 201.00 | DO Postage |
| 9/17/2021 | Old National-Checking | Vision Transportation | \$ 4,703.50 | Transportation billing |
| 9/20/2021 | Old National-Checking | Old National Bank | \$ 38.89 | Old National Service Charge |
| 9/22/2021 | Old National-Checking | Further | \$ 341.30 | Further Fee |
| 9/22/2021 | Old National-Checking | Old National-Petty Cash | \$ 1,028.95 | Gen Fund Transfer to Petty Cash |
| 9/22/2021 | Old National-Checking | Further | \$ 1,376.66 | Flex Claim Pymts |
| 9/23/2021 | MN Trust-PMA | Old National-Checking | \$ 1,200,000.00 | Payroll and Payroll AP |
| 9/24/2021 | MN Trust-PMA BONDS | Old National-Checking | \$ 1,294,836.56 | HVAC Draw 2021A |
| 9/27/2021 | Old National-Checking | Neopost | \$ 201.00 | DO Postage |
| 9/27/2021 | Retiree Accounts | Old National-Checking | \$ 13,972.06 | Auto Transfers for COBRA/Retiree Ins |
| 9/28/2021 | Old National-Checking | EBC | \$ 69,382.82 | 403b & 457 contributions |
| 9/29/2021 | Old National-Checking | State of MN | \$ 1,000.00 | MN State retirement Plan |
| 9/29/2021 | Old National-Checking | Further | \$ 3,447.98 | Flex Claim Pymts |
| 9/29/2021 | Old National-Checking | Further | \$ 23,747.22 | H.S.A Contributions |
| 9/30/2021 | Old National-Checking | Bremer Bank | \$ 175.90 | ACH Charge |

Treasurer's Report
 Month of September, 2021/22 School Year
 Amber Sixberry, Treasurer

Big Lake School District #727
 Respectfully Submitted at the 10/28/21 Board Meeting
(Italicized, underlined phrase in parenthesis denotes the source of the data and notes)

COMPLIANCE ISSUES

- | | | |
|----|---|-------------------|
| 1) | Preliminary UFARS data loaded to MDE by September 15th, 2021 | In compliance |
| 2) | Revenue and Expenditure Budget published by earlier of one week after school board accepts final audit or November 30, 2021 | Not in compliance |
| 3) | Final UFARS data to MDE by November 30, 2021 | Not in compliance |
| 4) | The 2020/2021 audit (electronic copy) received at MDE by December 31st, 2021 | Not in compliance |
| 5) | Board members having received training in financial matters per statute | In compliance |

FISCAL HEALTH - INCOME STATEMENT PARAMETERS

- 1) Revenue/Expenditure Monitor - *Exp/Rev Summary - FD Report*

| | REVENUE | | | <i>(Calculated)</i> | EXPENDITURES | | |
|----------------------------------|----------------|------------------|-----------------|---------------------|---------------------|------------------|-----------------|
| | Budget | Actual \$ YTD | Actual % YTD | | Budget | Actual \$ YTD | Actual % YTD |
| General Fund (01,05,09,11 &12) | \$ 36,923,238 | \$ 5,975,678 | 16% | \$ 39,479,921 | \$ 4,575,621 | 12% | |
| Food Service (02) | \$ 1,819,935 | \$ 70,686 | 4% | \$ 1,782,109 | \$ 97,245 | 5% | |
| Community Service (04) | \$ 1,826,853 | \$ 567,697 | 31% | \$ 1,911,445 | \$ 401,412 | 21% | |
| Building Construction (06) | \$ 4,050 | \$ 1 | 0% | \$ 5,044,369 | \$ 2,794,435 | 55% | |
| Debt Service (07) | \$ 5,744,662 | \$ 178,912 | 3% | \$ 6,040,503 | \$ 741,552 | 12% | |
| OPEB Irrevocable Trust Fund (45) | \$ 60,000 | \$ 1,397 | 2% | \$ 248,570 | \$ 583 | 0% | |

- 2) ADM Monitor - *Principals' monthly reporting*
 Original

| | |
|---------------------|------|
| Budgeted Seated ADM | 2994 |
| Tuition ADM | 72 |
| Budgeted ADM | 3066 |

NOTES

School Board Financial Report

October 28th, 2021

Presented by Angie Manuel, Director of Business Services

Enrollment

Projected September Seated Average Daily Membership (ADM): 3,046

3,049 reported last month – more PSEO students than estimated

Budgeted Seated ADM: **2,994**

+52 ADM's from budget

+98 ADM's from 20-21

K-5 Big Lake Online: 41

6-12 Big Lake Online: 172

Kindergarten: 269 in person + 5 online = 274

Enrollment

Projected Seated Average Daily Membership (ADM) as of Oct 1st: **3,058**

+12 students from September

Budgeted Seated ADM: **2,994**

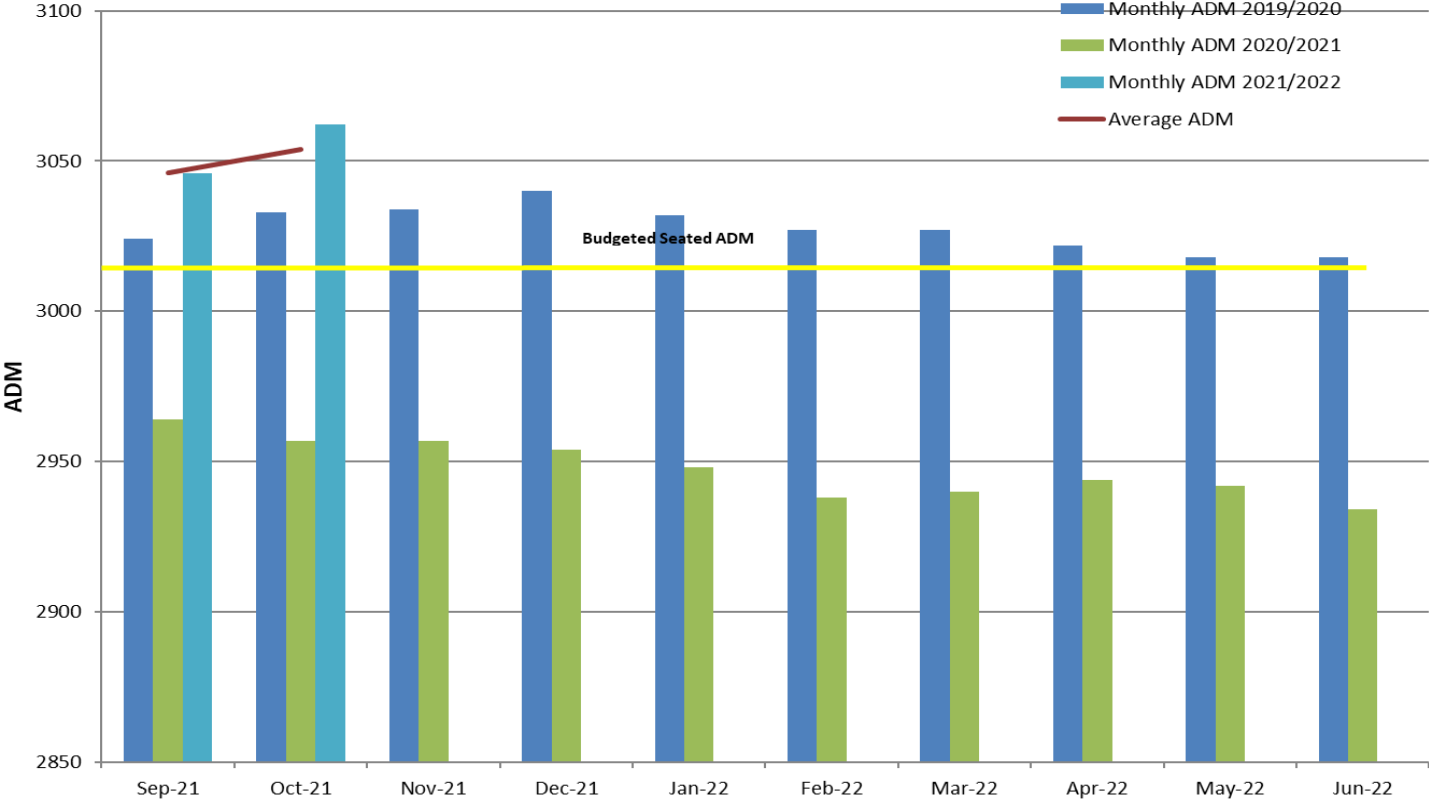
+64 ADM's from budget

K-5 Big Lake Online: 43

6-12 Big Lake Online: 183

Increase in students mainly in Big Lake Online

Fiscal Year 21-22 Monthly, Average, and Budgeted Daily Membership



Financial Update

No budget revisions to be approved this month

ISD #727 2021-2022 Revised Budget

August 31st, 2021

| | Budgeted Fund Balance June 30,2021 | Revenue Budget 21-22 | Expenditure Budget 21-22 | Projected Net Change Incr(Decr) in Fund Balance | Transfers | Budgeted Fund Balance June 30,2022 |
|--|---|-------------------------------------|---|--|------------------|---|
| General: | | | | | | |
| Restricted - | | | | | | |
| Long Term Facilities Maintenance | \$ 116,212 | \$ 300,897 | \$ 275,654 | \$ 25,243 | \$ - | \$ 141,455 |
| Operating Capital | \$ 577,234 | \$ 731,230 | \$ 1,096,759 | \$ (365,529) | \$ - | \$ 211,705 |
| Capital Projects Levy | \$ 327,829 | \$ 563,770 | \$ 650,407 | \$ (86,637) | \$ - | \$ 241,192 |
| Staff Development | \$ 116,639 | \$ 452,431 | \$ 461,217 | \$ (8,786) | \$ - | \$ 107,853 |
| Third Party/Medical Assistance | \$ 250,530 | \$ 70,000 | \$ 113,496 | \$ (43,496) | \$ - | \$ 207,034 |
| Area Learning Center (ALC) | \$ 35,192 | \$ 319,990 | \$ 355,182 | \$ (35,192) | \$ - | \$ - |
| Scholarships | \$ 16,650 | \$ 11,000 | \$ 11,000 | \$ - | \$ - | \$ 16,650 |
| Student Activities | \$ 9,647 | \$ 10,600 | \$ 700 | \$ 9,900 | \$ - | \$ 19,547 |
| Committed for Severance | \$ 520,204 | \$ - | \$ 33,347 | \$ (33,347) | \$ - | \$ 486,857 |
| Assigned for Q Comp | \$ 223,612 | \$ 772,477 | \$ 731,392 | \$ 41,085 | \$ - | \$ 264,697 |
| Assigned for Athletics and Activities | \$ 190,444 | \$ 948,765 | \$ 965,012 | \$ (16,247) | \$ - | \$ 174,197 |
| Assigned for Building Level Activities | \$ 120,348 | \$ 8,600 | \$ 12,442 | \$ (3,842) | \$ - | \$ 116,506 |
| Other Assigned Fund Balances | \$ 324,741 | \$ 12,000 | \$ 302,287 | \$ (290,287) | \$ - | \$ 34,454 |
| Nonspendable for Prepaid Items | \$ 118,522 | \$ - | \$ - | \$ - | \$ - | \$ 118,522 |
| Unassigned | \$ 7,072,174 | \$ 32,721,478 | \$ 34,471,026 | \$ (1,749,548) | \$ - | \$ 5,322,626 |
| Subtotal | \$ 10,019,978 | \$ 36,923,238 | \$ 39,479,921 | \$ (2,556,683) | \$ - | \$ 7,463,295 |
| Food Service: | | | | | | |
| Restricted | \$ 135,592 | \$ 1,819,935 | \$ 1,782,109 | \$ 37,826 | \$ - | \$ 173,418 |
| Nonspendable for Inventory | \$ 38,923 | \$ - | \$ - | \$ - | \$ - | \$ 38,923 |
| Subtotal | \$ 174,515 | \$ 1,819,935 | \$ 1,782,109 | \$ 37,826 | \$ - | \$ 212,341 |
| Community Service: | | | | | | |
| Restricted - | | | | | | |
| Community Education | \$ 423,564 | \$ 1,225,944 | \$ 1,302,391 | \$ (76,447) | \$ - | \$ 347,117 |
| ECFE | \$ 51,352 | \$ 239,959 | \$ 226,517 | \$ 13,442 | \$ - | \$ 64,794 |
| School Readiness | \$ (18,476) | \$ 342,950 | \$ 365,776 | \$ (22,826) | \$ - | \$ (41,302) |
| Preschool Screening | \$ 11,220 | \$ 18,000 | \$ 16,761 | \$ 1,239 | \$ - | \$ 12,459 |
| Subtotal | \$ 467,660 | \$ 1,826,853 | \$ 1,911,445 | \$ (84,592) | \$ - | \$ 383,068 |
| Building Construction Fund | | | | | | |
| Restricted - | | | | | | |
| Long-Term Facilities Maintenance | \$ 5,048,019 | \$ 4,050 | \$ 5,044,369 | \$ (5,040,319) | \$ - | \$ 7,700 |
| Referendum Projects | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Subtotal | \$ 5,048,019 | \$ 4,050 | \$ 5,044,369 | \$ (5,040,319) | \$ - | \$ 7,700 |
| Debt Service - Restricted | \$ 1,851,375 | \$ 5,744,662 | \$ 6,040,503 | \$ (295,841) | \$ - | \$ 1,555,534 |
| OPEB Irrevocable Trust Fund | \$ 1,576,263 | \$ 60,000 | \$ 248,570 | \$ (188,570) | \$ - | \$ 1,387,693 |
| Total | \$ 19,137,810 | \$ 46,378,738 | \$ 54,506,917 | \$ (8,128,179) | \$ - | \$ 11,009,631 |

Financial Updates

- 2020-2021 audit nearly complete
- Nov 2nd Finance Committee meeting to discuss audit results
- Audit presentation to School Board November 18th

Additional Federal Funds

Emergency funds for Food Service (meal loss from March-June 2020) –
Big Lake did not qualify

American Rescue Plan Homeless Funding - \$6,501

Part B 611 Special Education – flow through from SNW SPED Coop

ESSER III 5% - \$166,715

Pandemic Enrollment Loss – application not available yet

School Board Action

Approve financial report

Fiscal Year 21-22

Monthly, Average, and Budgeted Daily Membership

