

Mountain Home School District No. 193

SCHOOL BOARD MEETING
 NOVEMBER 16, 2021
 SCHOOL ADMINISTRATION OFFICE

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I. CALL MEETING TO ORDER – Chairperson/Vice-chairperson.

Max Capacity: Once maximum capacity is reached including the Board of Trustees, Superintendent, Clerk, Treasurer, Technology Director, and Building Administrators would require those persons in excess of maximum capacity to sit in the foyer or other overflow rooms.

Chairman Abrego convened the regular meeting of the Board of Trustees at 6:30 p.m.

Trustees Present: Chairman Abrego, Vice-Chair Binion, Trustee Donahue, and Trustee Monasterio were in attendance for the board meeting, thus establishing a two-thirds majority of the board IAW Idaho Code, Section 74-202. Trustee Knox was absent.

A. PLEDGE OF ALLEGIANCE – Chairman Abrego asked everyone to stand for the Pledge of Allegiance.

B. GOOD NEWS – None this month.

Each month, the school board encourages students, teachers, administrators, and board members to recognize the notable activities, events, celebrations, student achievements & awards, etc., that have occurred in the school district or in the community.

II. APPROVAL OF AGENDA OR ADDENDUMS (ACTION) – Chairman/Vice-chairman. Prior to the consent agenda items, Chairman Abrego called for a motion to approve or amend the agenda. Trustee Monasterio moved to approve the agenda as published, with a second from Trustee Binion. Agenda granted.

III. CONSENT AGENDA ITEMS (ACTION) – Board of Trustees. Chairman Abrego called for a motion to approve the consent agenda items. Trustee Monasterio moved to approve the consent agenda, with a second from Trustee Binion. Motion passed.

A. APPROVE THE MINUTES OF THE REGULAR BOARD MEETING OF OCTOBER 19, 2021.

B. FINANCIAL REPORTS

C. CONSIDERATION OF BILLS

D. PERSONNEL

E. POLICY ADOPTION – 2nd Reading

1. Public Records Request Policy
2. Access to Applicant's Past Job Performances Employment History Policy
3. Bereavement Leave Bank Policy
4. Family & Medical Leave Act (FMLA) Policy
5. Foreign & Exchange Students & Tracking Foreign Exchange Student & Visitors Policy
6. Administering Medications Policy

IV. DELEGATION (COMMENTS – NO ACTION/POSSIBLE DIRECTION) – None

Patrons/groups wishing to be placed on the board agenda as a delegation to comment or present to the Board must submit in writing a letter to the Superintendent's Office or Superintendent Administrative Assistant/Clerk of the Board their reason for wanting to be a delegation, or desire to present to the Board no later than the Tuesday prior to the next regular board meeting; There will be no action taken at this time. The Board may decline to hear any matter at its discretion.

V. PUBLIC INPUT (COMMENTS – NO ACTION/POSSIBLE DIRECTION) –

Public input may be provided to the Board by attending the board meeting in person, sign up on the Public Input Signup Sheet, and submit to the Board Chair or Board Clerk the [Public Input Form](#) located next to the signup sheet prior to the start of the board meeting. The form is also located on the School District Website (www.mtnhomesd.org). If called upon by the Board, the individual(s) will be

allowed a maximum of three minutes to present his/her views. Please do not include the names of students or staff due to FERPA Laws and privacy protection. There will be no action taken at this time, but action on a problem area could be scheduled for a subsequent meeting of the Board. Safety and healthcare measures such as the wearing of face masks and social distancing will be followed during a CDC or State or School Board recognized pandemic. Those individuals refusing to follow the safety mitigations set in place will immediately be escorted out of the building. There is limited seating in the boardroom so patrons might have to sit in the foyer or the overflow room. If you have a complaint against personnel or students by name, you need to schedule an appointment with the Superintendent.

Those wishing to submit public input but do not plan to attend the board meeting may still provide input to the Board as long as the [Public Input Form](#) has been submitted **by noon the day of the board meeting**. All public input forms received will be forwarded to the Board of Trustees but might not be read aloud. Please do not include the names of students or staff due to FERPA Laws and privacy protection. There will be no action taken at this time. There will be no public input via zoom. If you have a complaint against personnel or students by name, you need to schedule an appointment with the Superintendent.

1. Mr. Bowen accused Trustee Binion of not telling the other trustees the full extent of a discussion they had on Facebook during the previous board meeting. He continued to inform the trustees of his perceptions of the Board of Trustees and that he would monitor everything said by each trustee and he plans to attend all board meetings.

VI. **REPORTS (INFORMATION ONLY – NO ACTION/TABLE) –**

- A. MOUNTAIN HOME AFB UPDATE – MHAFB Liaison.** Mr. Niksich informed everyone that MHAFB is putting together a Seminar addressing bullying, gaining knowledge and awareness on bettering the community. Bullying is not just a school district issue, it's really a parent issue, community issue, and social media issue. Mr. Niksich stated that our community doesn't have the bullying problems of the nation and other communities, but people keep posting their perceptions and stating otherwise on social media. The 2-hr Bullying & Cyber-Bullying seminar is scheduled for November 30, at MHJH Gymnasium, from 6:00-8:00 p.m. Mr. Niksich encouraged all parents to attend.

Mr. Niksich thanked all the schools for their Veterans Day celebrations, especially the high school for the hosting the Veterans Day lunch. He added the veterans loved it, especially the Choir.

Mr. Niksich thanked the schools for the unsolicited number of cards the students made for those military personnel who will be deployed over the holidays and the 800 personnel who will be spending the holidays in the dorms. He did mention that the base needs an additional 1,000 cards.

Mr. Niksich congratulated Mr. McClean, MHHS, for being the Educator of the Quarter. He was nominated by three different families. It is also worth mentioning that Mr. McClean is an Air Force veteran. The next quarter's nominations are due December 17.

- B. SUPERINTENDENT'S REPORT – James Gilbert.** Superintendent Gilbert reported on the safety concerns of the schools, especially MHHS. He began by reviewing the safety issues of the high school such as doors needing to remain open due to the movement of a number of students between buildings and between MHJH and MHHS. It is difficult to secure the temporary buildings and the annex since they are not in the main building. Tiger Alley is dangerous because anyone could park in Tiger Alley and cause havoc. The lockdowns in the other buildings went well, but it's easier to lockdown the elementary schools than the secondary schools.

Chairman Abrego asked how possibly building another school would address safety better than our old campus. James said that what is seen in newer buildings is that there are fewer access points, restricting access, and the newer upgraded technology provides for quick, efficient, and centrally located means to act and respond to quickly lock down a building or classroom, respond to emergencies, and other such matters. The goal is to not just lock down the outside classes but the entire building. We have a city road that goes through the middle of campus that creates a safety issue between two different buildings. Trying to lock down three different facilities presents a serious safety problem. Discussion continued on school safety and possible issues. When the district had the safety audit, one of the areas of concerns is the type of door handles we have in the buildings, the amount of access points, the ease of accessing buildings, where the door locks are placed, etc. If we have a renovation, those are just some of things to take into consideration.

Trustee Monasterio said that the current high school was built in 1953 or 54 and there were only a few classrooms then and now with the additions over the years, the classrooms increased, the gym was added, the lunchroom was added, and all without enlarging the entrance into the building.

Discussion on the reasons why doors must remain open for certain periods of the day, the inability to properly monitor the open doors without affecting certain classrooms such as P.E., the safety issue regarding Tiger Alley and the need to either close it or block it off to everyone, the lack of money and manpower to properly and efficiently secure the building, the Community Bond Committee have been discussing either building a new high school or refurbishing the old building, discussion regarding the door alarms, alarms in general, discussion on after school events and the challenges of securing the building, discussion of metal detectors, discussion of not turning our schools into prisons, etc.

C. BOARD OF TRUSTEES PUBLIC ENGAGEMENT REPORT – School Board of Trustees

All business of the school district, with the exceptions IAW Idaho Code, are considered public record information including all school related communications and engagements with the public and employees. No action or response will be made at this time. (Idaho Code Title 74 – Transparent & Ethical Government, Chapter 1 – Public Records Act, and Chapter 2 – Open Meeting Law).

1. The Board of Trustees declared that there was no public engagement or communication regarding school district matters since the last regular board meeting. Clerk Whitman asked for clarification since it was mentioned during public input that a text was sent each trustee.

The Board of Trustees clarified that the text in question was sent to each of them during the board meeting last month. Trustee Binion added that it was an overview of the conversation.

NOTE: Trustees are only required to give the general overview of conversations, texts, emails, etc. Board minutes are required to include only a synopsis of a board meeting and not the entirety of all discussions.

VII. UNFINISHED BUSINESS (ACTION) – None

VIII. NEW BUSINESS (ACTION) –

- A. ANNUAL FISCAL YEAR SCHOOL BUILDINGS AUDIT (No Action Needed ACTION) – FY2021**
– Harris & Company – Levi Vick/Hale Fields. Ryan Rebeschke reviewed the East Elementary audit and the MHHS audit. He informed the Board that this audit is different from a school district audit as this type of audit is performed to test the school’s compliance with district operating practices. These audits were not designed to detect fraud and they did not look for fraud and they express no opinions.

Mountain Home School District #193 has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of testing its compliance with established policies and procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

We were engaged by Mountain Home School District #193 to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the AICPA. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on the procedures outlined above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

1. **East Elementary** – The procedures and the associated findings are as follows:

- a. Agree a sample of paid checks to supporting documentation, verify proper approval and check signing requirements were met.

Seven checks were issued from the General account and all seven were selected for review. The checks were reviewed to ensure proper supporting documentation and approval. The amount paid was agreed to the invoice. The check copies were reviewed for two signatures.

All seven of the checks had appropriate approvals and supporting documentation without exception. Lisa Hansen uses cash sheets so there is no way to verify balance with Skyward.

- b. Agree all cash and investment accounts to Skyward bank reconciliations. Ensure that the bank reconciliations are properly performed and agree to corresponding bank statements.

We agreed all cash and investment accounts to bank reconciliations provided as of June 30, 2021, and agreed the bank reconciliations to corresponding bank statements to ensure reconciliations were properly performed.

Bank reconciliations agreed to corresponding bank statements without exception.

- c. Review accounting software and internal control processes to ensure they are in line with District policy.

We reviewed the internal control processes and accounting software and determined that East Elementary school utilizes cash count sheets but does not retain them for documentation purposes. Lisa Hansen reported that she has two volunteers count the cash and annotate it on the cash sheets, but she does not save the cash sheets, so there is no way of verifying the cash deposit to the bank. We recommend that cash count sheets with signatures from two independent counters are retained along with other supporting documentation for at least the fiscal year to be audited.

- d. Agree a sample of deposits and verify the District's policy was followed for cash receipts, and receipts are properly recorded.

Seven deposits were entered into the General account and all seven were selected for review. Two of the deposits were cash and the cash sheets were not kept so there was no way of verifying the actual deposit. The deposits were reviewed to ensure proper supporting deposit detail. The deposit detail was reviewed to ensure the detail matched the deposit amount shown on corresponding bank statement.

All seven deposits selected matched corresponding bank statements without exception. The cash count sheets used as deposit details for two of the deposits were not retained by the client. We recommend these count sheets are saved moving forward for the purpose of documenting internal control procedures.

- e. Perform inquiries of key accounting personnel to determine any area of concern or known compliance issues related to the accounting records.

Based on our inquiries of Lisa Hansen, aside from what has been included in this report, we did not identify any further areas of concern or known compliance issues.

2. **Mountain Home High School** – The procedures and the associated findings are as follows:

- a. Agree a sample of paid checks to supporting documentation, verify proper approval and check signing requirements were met.

A total of thirty checks were selected for review from the General account. The checks were reviewed to ensure proper supporting documentation and approval. The amount paid was agreed to the invoice. The check copies were reviewed for two signatures.

Only twenty-one of the checks had invoice approval documented. Nine of the checks tested had noted exceptions. Seven checks tested were missing documentation of two signatures, and two checks were missing documentation to tie the invoice amount to the check issued. We recommend that the individuals approving the invoice highlight the amount approved to ensure the invoice includes record of the amount that can be tied to the check issued for audit purposes. One of the invoices changed and only the original was saved and not the one reflecting the change. We recommend that any kind of invoice amendment or change be retained with the original invoice and recommended that two authorized signers sign the checks.

- b. Agree all cash and investment accounts to Skyward bank reconciliations. Ensure that the bank reconciliations are properly performed and agree to corresponding bank statements.

None of the bank reconciliations matched or agreed to the Skyward bank reconciliations. Jenny Clark uses two bank software programs, and none agreed with the Skyward reconciliation.

We agreed all cash and investment accounts to bank reconciliations provided as of June 30, 2021, and agreed the bank reconciliations to corresponding bank statements to ensure the reconciliations were properly performed.

Bank reconciliation beginning and ending balances agreed to bank statements with the exception of the July 2021 First Interstate statement, wherein the reconciliation had a bank beginning balance that was \$1,424 higher than the beginning balance shown on the bank statement. Bank reconciliations provided by Jenny Clark did not agree with District provided Skyward bank reconciliation's beginning or ending book balances for any of the twelve months reviewed. At year end, there were several uncleared checks associated with old transactions on High School provided bank reconciliations. We recommend that Jenny Clark and the high school perform the bank reconciliations through the Skyward system to ensure accuracy, and old transactions are reviewed and adjusted as needed.

- c. Review accounting software and internal control processes to ensure they are in line with District policy.

Based on our review of the accounting software and internal control processes, we recommend that bank reconciliations are completed using the District standard software of Skyward.

- d. Agree a sample of deposits and verify the District's policy was followed for cash receipts, and receipts are properly recorded.

A total of thirty deposits were selected for review from the General account. The deposits were reviewed to ensure proper supporting deposit detail. The deposit detail was reviewed to ensure the detail matched the deposit amount shown on corresponding bank statement.

Three of the thirty deposits (10%) did not clear on the bank statements they were noted as cleared per the reconciliation. In two instances, a deposit detail was not available, or deposit detail was inaccurate for the associated deposit. We recommend internal controls for processing and saving deposit details are reviewed to ensure adequate documentation. Bank reconciliation process should be performed and reviewed in a timely manner to ensure items are recorded as cleared in the appropriate period.

- e. Perform inquiries of key accounting personnel to determine any area of concern or known compliance issues related to the accounting records.

Based on our inquiries of Jenny Clark, we recommend that all check stock should be stored in a secured place with limited and controlled access and this was not the case. We also recommend that only bonded employees should handle bank cash deposits; Jenny doesn't always make the deposits, she has some else do it for her and that wouldn't be a problem if the employee or volunteer was a bonded employee. Aside from the recommendations included in this report, no additional material areas of concern or compliance issues were noted.

Chairman Abrego asked where the check stock was stored, and the reply was some of the checks were in Jenny's desk drawer and that is not a practice we want to see as auditors; the rest were in the safe.

Trustee Monasterio asked for clarification on physical documents. Mr. Rebischke responded that scanning the original document is acceptable as long as something is available to trace procedures to see if the procedure was followed.

Chairman Abrego asked who our bonded employees were. Mr. Levi explained that our insurance bonds our employees are bonded. The biggest problem was Jenny was having volunteers doing the deposit who were not bonded.

Trustee Binion asked why there were two different software's used between the district and the high school. Mr. Vick responded that the district has used Skyward districtwide since 2019. The high school uses point of sale for their webstore that hasn't been switched over. Superintendent Gilbert said the goal is to have everything in Skyward and Mr. Vick has been working on that. Superintendent Gilbert said our goal is to have everyone on one system so that there is a consistency among all the buildings and so that if there is any change in the system, all the changes could be accomplished at the same time for all

the buildings, and for transparency purposed. He added that everything needs to go through Skyward and in some instances, there is still some resistance.

Chairman Abrego asked why Jenny had a \$1,424 difference between her statement and the bank’s statement. Neither Mr. Rebischke nor Mr. Vick had any idea as to why there was a difference. Chairman Abrego added that having two signatures is basic common practice. Mr. Vick answered that every check should have two signatures on them. Trustee Binion added that keeping original documentation such as cash sheets is basic common practice as well. Discussion began regarding buildings needing to move their accounting systems to Skyward to reconcile bank statements more easily, for reporting, for transparency purposes, etc.

Mr. Vick explained GASB-84 requires all building custodial financials, so all building financials now have to be reported and that is why we made the switch to Skyward for reporting purposes. Trustee Donahue said things will all work out when the high school switches to Skyward. Chairman Abrego would like a follow-up report on the corrections and progression.

No motion needed for the audit report. *(A full and complete copy of the District’s audit may be reviewed at the District Office.)*

- B. RESOLUTION 22-05 - EMERGENCY CLOSURE OF MOUNTAIN HOME HIGH SCHOOL & MOUNTAIN HOME JUNIOR HIGH SCHOOL – THREAT OF A VIOLENT ACT & EMERGENCY DECLARATION OF INADEQUATE ATTENDANCE (ADA) OF THE STUDENTS DISTRICTWIDE DUE TO A THREAT OF A VIOLENT ACT (ACTION/ROLLCALL VOTE) – James Gilbert.** Superintendent Gilbert explained that a violent threat against students and staff and MHHS and possibly at MHJH was received via social media. He stated that the district closed MHHS and MHJH and put the other schools on lockdown for safety of the students. He also added that in addition to the emergency closures, the district needed to include an emergency declaration of inadequate attendance (ADA) of the students’ districtwide due to the threat causing attendance to drop significantly affecting our reimbursement for ADA. Trustee Binion motioned to authorize the Resolution 22-05, as presented. Trustee Donahue seconded the motion. Chairman Abrego called for Clerk Whitman to complete a roll call vote:

Roll Call Vote as follows:

Trustee Knox.....	Absent
Trustee Monasterio	Aye
Trustee Binion.....	Aye
Trustee Donahue	Aye
Chairman Abrego.....	Aye

**MOUNTAIN HOME SCHOOL DISTRICT NO. 193
MOUNTAIN HOME, IDAHO
RESOLUTION 22-05**

EMERGENCY CLOSURE OF MOUNTAIN HOME HIGH SCHOOL & MOUNTAIN HOME JUNIOR HIGH SCHOOL – THREAT OF A VIOLENT ACT & EMERGENCY DECLARATION OF INADEQUATE ATTENDANCE (ADA) OF THE STUDENTS DISTRICTWIDE DUE TO A THREAT OF A VIOLENT ACT

BE IT SO RESOLVED that the Board of Trustees of Mountain Home School District No. 193 takes the needs of the safety and well-being of the district’s students in the highest regards, did declared an emergency closure of Mountain Home High School & Mountain Home Junior High School on October 29, 2021, due to the threat of a violent act towards the school buildings, the students, and the staff.

BE IT ALSO RESOLVED that the Board of Trustee of Mountain Home School District No. 193 did declare an emergency of inadequate attendance (ADA) of the students’ districtwide on October 29, 2021, due too to the threat of a violent act within the Mountain Home School District.

Authorized this 16th day of November 2021.

Chairman Abrego – Zone 5

Vice Chairman Binion – Zone 3

 Trustee Donahue – Zone 4

 Trustee Monasterio – Zone 2

 Trustee Knox – Zone 1

 Clerk Whitman

C. POLICY REVISION (*ACTION*) – 1st Reading – James Gilbert

1. **Sick & Other Leave Policy** – Superintendent Gilbert presented the 1st reading of the proposed revision of Mountain Home School District No. 193 Sick & Other Leave Policy. He said this policy was revised to delete the cap and clarify who qualifies for the sick leave bank. Trustee Donahue motioned to approve the 1st reading of the proposed revision of the Sick & Other Leave Policy, as presented by Superintendent Gilbert. Trustee Binion seconded the motion. Motion approved.
2. **FERPA & Management of Student Records Policy – Student Data Privacy & Security** – Superintendent Gilbert presented the 1st reading of the proposed revision of Mountain Home School District No. 193 FERPA & Management of Student Records Policy – Student Data Privacy & Security. He said this policy had many changes and deletions to align our policy with the federal government. Chairman Abrego asked for two very similar paragraphs to be combined into one addressing electronic surveillance/images and photographs. Trustee Binion motioned to approve the 1st reading of the proposed revision of the FERPA & Management of Student Records Policy – Student Data Privacy & Security with revisions, as presented by Superintendent Gilbert, was seconded by Trustee Donahue. Motion passed.
3. **PPRA Policy – Student Surveys & Medical Exams** – Superintendent Gilbert presented the 1st reading of the proposed revision of Mountain Home School District No. 193 PPRA Policy – Student Surveys & Medical Exams. He said this policy was revised to align with the federal government. Trustee Monasterio motioned to approve the 1st reading of the proposed revision of the PPRA Policy – Student Surveys & Medical Exams, as presented by Superintendent Gilbert, was seconded by Trustee Binion. Motion granted.

D. POLICY REVIEW (*ACTION*) – 1st & Only Reading – Superintendent Gilbert informed the Board that the policy committee had no recommended changes to the Mountain Home School District No. 193 Sick Leave Bank Policy, the Extra Duty & Extra Duty Assignments for Certified Employees Policy, the School Climate Policy, the FERPA & Management of Student Records Policy – Student Data Privacy & Security, the Assignment or Reassignment of Administrative Employees Policy, and the Assignment, Reassignments, Transfers, & Vacancies of Certificated Employees Policy. Trustee Binion motioned to approve the first and only reading of the Sick Leave Bank Policy, the Extra Duty & Extra Duty Assignments for Certified Employees Policy, the School Climate Policy, the FERPA & Management of Student Records Policy – Student Data Privacy & Security, the Assignment or Reassignment of Administrative Employees Policy, and the Assignment, Reassignments, Transfers, & Vacancies of Certificated Employees Policy, as presented. Trustee Donahue seconded the motion. Motion carried.

1. Sick Leave Bank Policy
2. Extra Duty & Extra Duty Assignments for Certified Employees Policy
3. School Climate Policy
4. FERPA & Management of Student Records Policy – Student Data Privacy & Security
5. Assignment or Reassignment of Administrative Employees Policy
6. Assignment, Reassignments, Transfers, & Vacancies of Certificated Employees Policy

IX. EXECUTIVE SESSION (*POSSIBLE ACTION*) – None

X. ADJOURNMENT (*ACTION*) – All business of the Board having been completed, Chairman Abrego called for a motion to adjourn. A motion from Trustee Binion to adjourn was seconded by Trustee Donahue. Motion passed. Meeting adjourned at 7:35 p.m.

ATTACHMENT**ATTACHMENT**

Garcia Perez, Maria; B Custodian, MHHS
Halub, Diana; Cook 2, HMS
Johnson, Caroline "Ashton"; Special Education Paraeducator, SES
Jourdan, James; B Custodian, East/North Elementary
Musil, Danielle; Kindergarten Paraeducator, East Elementary
Rogers, Jillian; Title I Paraeducator, West Elementary
Scott, Earl Douglas; Head Jr. Varsity Baseball Coach, MHHS
Solheim, Ester; Pre-School Paraeducator, West Elementary
Thornburg, Andrew; Assistant Wrestling Coach, MHHS/MHJH

RESIGNATIONS

Castro, Abel; Assist. Wrestling Coach; MHJH; effective: October 18, 2021
Galvan-Hughey, Jazmine; Title I Paraeducator, West Elementary; effective: November 30, 2021
Isakson, Christina; TEAM Paraeducator, HMS; effective: November 12, 2021
Scott, Earl Douglas, Assist. Varsity Track Coach, MHHS; effective: November 10, 2021
Smith, Ethan; 8th Grade "A" Boys Basketball Coach; effective: November 3, 2021
Zamora, Tyler; 7th Grade Head Football Coach; MHJH; effective: October 25, 2021

Chairman Abrego

Clerk Whitman