

Merrill Area Public Schools

MAPS Mission Statement: *Merrill Area Public Schools, in partnership with the Merrill Community and our families, will empower students to be lifelong learners, responsible citizens, and productive community members.*

Finance/Human Resources Committee Meeting

Wednesday - February 2, 2022

4:30 PM

BOARD ROOM

MAPS Central Administration Building

(1111 N. Sales Street, Merrill, Wisconsin)

****MINUTES****

- I. Call to Order and Roll Call – Kevin Blake, Kendra Osness, Dr. John Sample, Eddie Then, Maria Volpe and Brett Woller

The meeting was called to order at 4:31pm.

Absent: None

Others Present: Glenda Oginski, Shannon Murray, Lisa Cichy, Linda Yingling, Stuart Randall, and John Trautman.

- II. Select Chair

Since Jon Smith has resigned from the Board and he was the Chair selected for this Committee, it would be appropriate to select a new Chair of the meeting now that the Board has reorganized.

Blake nominated Brett Woller for Committee Chair. Woller accepted the nomination.

MOTION by Blake, second by Volpe to close nominations and vote Brett Woller as the Committee Chair. Motion carried unanimously.

- III. Approval of [January 5, 2022 Finance/Human Resources Committee Minutes](#)

MOTION by Osness, second by Blake to approve the January 5, 2022 Finance/HR Committee Meeting Minutes. Motion carried with Volpe abstaining from the minutes.

IV. Finance

A. Review of Audit - Presentation from Clifton Larson Allen

Introduction: Stuart Randall & John Trautman - CLA Audit Firm

Discussion- Audit materials on the website- explanation of the audit document on the MAPS website. New accounting Standard moving forward. There were no questions.

Explanation of the separate sections in the audit report. District will have to continue to short-term borrow, this helps to mitigate the cash flow during low receipt months.

John-going over findings-segregated duties Governance communications letter-discussion on the required communication. 5 findings, 3 of them related to the size of the district. Prioritize what to handle first. Watch out with grants; be careful. Take away-understanding what's at stake, management understands, governance understands the financial statement.

Second finding-suspension and debarment. Key is to document everything-in the event of an audit.

Last finding- Control Deficiencies. Internal control is important. 2 sets of eyes checking everything. No questions.

Management letter-recommendations and requirements from DPI-licensing corrections were reviewed.

Community service fund-can not use fund 10, use fund 80 instead. DPI requires keeping a log of any fund 80 activity that uses district wide use. Need to develop a rate-indirect cost-make a journal entry at the end of the year to offset the cost.

Start doing inventory of all the leases; check if we have-Imbedded leases.

Eddie- we have 3 major leases- vehicles, buildings, and printers.

John - Month to month lease does not apply.

Questions...yes-Maria, question on findings, one was not corrected. Repeat of a finding.

No further questions. Randall and Trautman left the meeting.

B. FY23 Budget Update: FY23 Budget Reconciliation Strategies

Please see the attached [information](#) from Edward Then.

Informational only.

Eddie-discussed the attached info: can we survive a failed referendum? Yes. If the referendum did fail, we would try to come back for another one. Balanced, as of right now 130k not assigned.

Challenge: we have been working to consolidate “emergency funds” into one location in the form of a Fund 46 Transfer. The budget proposal also includes key assumptions that are outlined in the documentation. Paying off debt is one assumption; the Board would need to approve it. MBank debt-Nicolet bank bought them out. PMA debt defeasance is a consideration for MBank if they are unwilling to allow us to pay down debt early.

Question: Kendra-Are we looking into selling the Jefferson school building?

John- not selling the building-no profit.

Maria-have we looked into interest in the community for purchase of Jefferson-look into getting an appraisal. Are we going to test the waters to see if there is interest?

John-not willing to sell a building if there is a future need for the space with the potential of moving PRSYL there.

Kevin-Cost of appraisal is too significant unless serious about selling.

C. CESA 9 Shared Services Agreement

Please see the attached [topic summary sheet](#) from Dr. John Sample.

I recommend a motion to forward to the full Board the approval of the CESA 9 2022-2023 shared service contract as presented with a projected cost of \$307,287.

John-discussion about the topic summary sheet.

Brett-can we use esser funding for any of that?

John-yes, some services would qualify for esser funding.

Discussion about the psychologist provided by CESA .

Kendra wants language change in the contract to be able to cut ties if it doesn't work out and we can't hire someone.

MOTION by Volpe, second by Osness to forward to the full Board the approval of the CESA 9 2022-2023 shared service contract as presented with a projected cost of \$307,287. Motion carried unanimously.

D. Policy #6222 - Budget Revisions

This item was tabled at the January 5, 2022 Finance/HR Committee. Please see the attached [topic summary sheet](#) from Edward Then.

Administration recommends a motion to forward to the full Board the approval of the revisions and second reading of Policy 6222 Budget.

Eddie-Revisit on an annual basis-carryover. What is expected with the left over funds.

Discussion about the process of when something is needed to be purchased. Process of approval. Budget for necessary expenses.

MOTION by Osness, second by Volpe to table the topic of building budgets and carryover. Motion carried unanimously.

E. ESSER 2 & 3 Update, Planning and Requirements

Please see the attached [topic summary sheet](#) from Edward Then.

Informational only.

Eddie encouraged everyone to watch the DPI video that was linked if they had not already done so. Discussion on the ESSER II and III allocations. Esser 3 money possibly yet to come. DOE has not fully approved the state plan for ESSER III funds because of the legislature's desire to withhold funds for in-person attendance. Esser 1 money was fully expended in FY21.

John- we have to have a survey online about people's opinion on how to spend ESSER III funds with the preface of what our plan is- this money is already allocated.

V. Human Resources

A. Review of Hiring Policies for FY22 - Policies 3120/4120 Employment of Professional Staff (Second Reading)

Please see the attached [topic summary sheet](#) from Edward Then.

Administration recommends a motion to forward to the full Board the approval of the recommended changes to policies 3120 and 4120 as

presented and to recommend administration to make corresponding changes as presented to the administrative guidelines.

Discussion on the changes, no questions asked.

MOTION by Blake, second by Volpe to forward to the full Board the approval of the recommended changes to policies 3120 and 4120 as presented and to recommend administration to make corresponding changes as presented to the administrative guidelines. Motion carried.

B. Update on Details of Adding Instructional Coaches

This is on the agenda at a Board member's request to discuss in further detail.

Board member who requested, no longer here. Maria-we need instructional coaches at the Middle school. Why are we not replacing that position?

Eddie-we would have to pull someone off the roster to add that position.

Maria wants discussion on this position in the future-John yes

C. Support Staff Compensation

Please see the attached [information](#) from Edward Then.

Brett- wants to make sure our starting wages are still relevant and competitive-re-evaluate

Eddie should call area school districts to find out what their starting wages are.

Bring back to the board to discuss changes further.

The rest of the items on the agenda will be tabled until next month. Meeting running too late.

MOTION by Volpe, second by Osness to adjourn (6:34 p.m.). Motion carried unanimously.