

# Board Special Meeting

## Monthly Audit & Finance Meeting

Monday, September 10, 2018, 4:30-6:30pm

Board Office Conference Room, John Stanford Center

2445 – 3<sup>rd</sup> Avenue South, Seattle WA 98134



## Minutes

### Call to Order

This meeting was called to order at 4:32 pm Directors Pinkham and Mack were present. Director DeWolf is out ill.

Assistant Superintendent for Business & Finance JoLynn Berge staffed this meeting.

Approval of agenda: Director Pinkham moved to approve the agenda. Director Mack seconded. This motion passed unanimously.

Approval of meeting minutes: Director Mack moved to approved the June 11, 2018 meeting minutes. Director Pinkham seconded. This motion passed.

### Items Requiring Board Action

60 mins

1. BAR: Adopting new Board Policy No. 5222, Job Sharing, and Repealing Board Policy and Procedure F12.00 and F12.01 (Codd)

Assistant Superintendent Human Resources Clover Codd spoke about how this policy is being changed over from the old numbering system to the current system in use. This policy is regarding job sharing and keeps the same spirit of the original policy. Some edits have been made to align with the Washington State School Directors' Association (WSSDA) model policy. She explained the biggest change on the procedure is the definition of amount of times for sharing is included.

Director Mack requested the WSSDA model policy be included. And would like it to be brought back to committee again.

Director Pinkham agreed that would be helpful to have the WSSDA policy included. Ms. Codd confirmed she would bring it back to the October Audit & Finance committee.

2. BAR: State of Washington Grant for High Poverty High and Middle School International Baccalaureate Programs (Stone)

Grants Director Michael Stone spoke about the state competitive grant that was built in the biennium budget. Rainier Beach High school does qualify the grant and has been approved by OSPI. This is being brought the committee to approved acceptance of funds. This will help support programs at Rainier Beach and professional development.

Director Mack made a motion to move this item forward to the full Board with a recommendation for **approval** Director Pinkham seconded. This motion passed unanimously.

3. BAR: Alliance for Education sub-grant for the Whole Child Whole Day Initiative (Stone)

Grants Director Michael Stone spoke explained how the Alliance for Education and grants from the Gates foundation will help continue the year two of work that is being done. Mr. Stone explained the grant is for one year and will expire August 2019.

Director Mack asked why is do we have middle step of the grant with the Alliance from Gates Foundation. Mr. Stone explained this is fairly common and it has been done in the past. Director Mack made a motion to move this item forward to the full Board with a recommendation for **approval** Director Pinkham seconded. This motion passed unanimously.

4. BAR: City of Seattle \$400,000 Fresh Fruit and Vegetable Grant (Trawally/McEvoy)

Assistant Superintendent for Operations Pegi McEvoy explained this is a new grant, funding is provided by the City of Seattle tax on sweetened drinks. Funding will go to nineteen elementary schools. Director Mack asked how the nineteen schools chosen. Ms. McEvoy explained other schools have this available within their lunch programs.

Director Mack asked about excess waste and recycling available at these schools. Ms. McEvoy explained about additional steps in place such as table sharing, recycling available and estimates that are studied based on nutrition recommendations.

Director Mack made a motion to move this item forward as amended to include details about food sharing and food waste reduction efforts to the full Board with a recommendation for **approval** as amended Director Pinkham seconded. This motion passed unanimously and was approved for introduction and action at the September 18<sup>th</sup> board meeting.

5. BAR: New England Center for Children (NECC) (Mills)

Director of Special Education Beth Mills explained this is a specific sole source situation. The student is receiving care 24/7 from NECC.

Director Mack made a motion to move this item forward to the full Board with a recommendation for **approval** Director Pinkham seconded. This motion passed unanimously.

6. BAR: Brock's Academy Contracts (Mills)

Director of Special Education Beth Mills explained why Brocks contracts why this contract came separately from the other contracts that were doing similar services and was presented in June.

Director Mack asked how do these rates compare to the other contracts. Ms. Mills explained the rates are higher, and referenced the attachments included.

Ms. Mills explained typically why service contracts are needed for some students.

Director Pinkham asked for monthly progress reports. Ms. Mills confirmed a check in is provided from the vendor. And would like it what the reporting is included.

Director Mack made a motion to move this item forward with amendment to confirm what the reporting is within the background to the full Board with a recommendation for **approval** as amended Director Pinkham seconded. This motion passed unanimously.

**Special Attention Items**

1. Annual Fixed Asset Report (Fleming)

Accounting Director Amy Fleming spoke about how the report is a summary level report on all District tagged equipment, proceeds from equipment sales, donated items and summary of stolen items. She explained anything with a cost of more than \$5K it is tracked. Ms. Fleming explained items lower than the \$5K considered high risk for theft such as laptops, printers and tablets are also tracked. Ms. Fleming reviewed typical inventory checks that occur during the year.

Director Mack asked about an online report of books at a school seen in a dumpster. Ms. Fleming explained the process that occurs of books that are taken out of schools.

Directors would like procedures of old book handling sent to them.

2. Informational Only: State Auditor Office Contract (Fleming)

Accounting Director Amy Fleming spoke about how this is an information item that she will be bringing a BAR for the State Auditor Office (SAO) contract next month. This contract is required is by RCW and will include the anticipated costs.

3. Informational Only: Big Sheet (Sebring)

Budget Director Linda Sebring spoke about this follow up on the big sheet. She explained how the big sheet is broken down by school. It is a point in time and typically developed when the adopted budget is done.

Director Mack asked for another column to be added for the OSPI school number. Ms. Sebring explained how some schools have multiple codes and why they have multiple codes. Ms. Berge explained we do have to roll up by school codes. She explained what is a school program determined by OSPI. She gave additional background on facilities and school codes.

4. Informational Only: COLA/ Increase matrix (Berge)

Assistant Superintendent for Business & Finance JoLynn Berge spoke about the budget the Directors passed that had placeholders for contracts currently under negotiation. She explained a matrix has been created that shows the negotiated amount for the 2018-19.

**Regular Agenda Items**

1. Monthly Financial Status Update (Berge)

Accounting Director Amy Fleming spoke about the May and June the monthly financial report. She explained in June we are trending as expected. She explained the FTE enrollment for June was very flat. Ms. Berge briefly spoke about enrollment projections and some upcoming comparison she will be doing based on OSPI numbers.

Ms. Fleming summarized the trending for revenues and expenditures.

Director Pinkham asked about property taxes. Ms. Fleming explained King County had a delay, which pushed them to May, which happens sometimes. They have given us the numbers and we are back on track.

Ms. Fleming reviewed the fund balance for the debt service fund. This will be seen in the July financial status update. And July will be presented in October.

2. Monthly Budget Update (Berge)

Ms. Berge explained no budget update. She will have a budget work session on September 26, 2018. She will discuss the enrollment numbers at the next work session.

Director Mack asked if the next budget work session will have staff move recommendations. Ms. Berge explained they will be made by then, but she will be high lighting these.

3. Committee Annual Work Plan (Berge)

No Update.

**Adjourn at 6:36pm**