

Board Special Meeting
Audit & Finance Committee
May 10, 2021, 7:00-9:00am
Meeting held remotely



Minutes

Call to Order

1. This meeting was called to order at 7:00 am. Directors Hersey, Director Hampson, Rivera-Smith and Director Dury were present.

This meeting was staffed by Chief Financial Officer JoLynn Berge.

Director Hersey noted that the meeting was being held remotely consistent with the Governor's proclamations prohibiting the meeting from being held in person due to COVID-19. Director Hampson noted that the public had been provided remote access through Microsoft Teams and teleconference.

2. Approval of agenda – Director Hampson moved to approve the agenda. Director Dury seconded. Agenda was approved.
3. Approval of meeting minutes for Director Hampson moved to approved April 5, 2021 Minutes. Director Dury seconded, and minutes were approved.

Items Requiring Board Action

1. BAR: Updating Board Procedure No. 3520BP to Increase Student Meal Prices for the 2021-22 School Year (Podesta/Berge)

Budget Director Linda Sebring spoke about how the District evaluates how much we are charging pay students for breakfast and lunch. There is a requirement from the federal government in order to get federal funding for meals. To be compliant we need to adjust meal prices. A minimum of .20 is needed and we are recommending adjusting to .25 for ease of students and staff.

Directors asked what the cost is to collect for school lunches. Ms. Sebring is unsure of related costs. Chief Financial Officer JoLynn Berge spoke about the additional cost is the staff counting the money and reconciliation at the end of the day, an estimated hour of work.

Directors asked if electronic payments are currently being used and how are we identifying students that qualified for Free and Reduce lunch (FRL). Chief Berge confirmed we do have that option available. We receive a file with any students from the Department of Social and Health Services (DSHS) that would qualify, that is a majority of our qualifying students and some students do use the paper application to qualify.

Public Advisor Thompson asked if the operations efficiencies have been done to inform differentially cost of collections vs. non collections.

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

Special Attention Items

1. Comparison Study and PASS Raise (Treat)

Chief of Human Resources Noel Treat spoke about non representative salary comparison to see how they match with the market and are considered best practice approximately every five years. A Request for

Proposal (RFP) is currently out. The study will begin in June and completed by the end of August. A report will be given as an update to the Board Directors and at the Audit & Finance (A&F) committee. Chief Treat spoke about PASS members are entitled to a pay increase this year. A salary adjustment needs to match with the principal salary in the third and fourth compared Districts in the state. An 8% raise will be given beginning of this summer. The contract agreement is through 2024 with PASS.

2. Updating Superintendent Procedure 5650SP Superintendent Delegation of Authority and Line of Succession (Gannon)

Deputy Robert Gannon spoke about how Superintendent procedure 5650 would update the line of succession for signature if the Superintendent is unavailable.

3. John Stanford Repayment Plan (Fleming)

Director of Accounting Amy Fleming explained this is a report that is brought every year. The bonds were refinanced in the previous year.

Standing Agenda Items

1. Monthly Accounting Update (Fleming)

Accounting Director, Amy Fleming shared the March monthly financial report. A minor grammatical error was noted in the ASB column of fund balances. Total fund balance on page one is correct. Nothing new to report, enrollment is still down. The remaining balance of the year trending graph of the general fund over the last three years show the state general purpose is lower due to lower enrollment. And the Elementary and Secondary School Emergency Relief (ESSER) funds have increased.

Cash equivalent compared to last year is still very strong and property taxes will begin to come in more and it will increase on the next report.

2. Monthly Budget Update (Sebring)

Ms. Sebring explained the recommended budget will be brought to the next A&F committee meeting on June 7th.

3. Committee Annual Work Plan (Berge)

Chief Berge explained internal audit BAR, affirmative action annual report and annual head start report that will be presented in June.

Adjourn

This meeting adjourned at 7:50 am.

Minutes submitted by: *The Office of Chief Financial Officer*