

Finance Subcommittee Meeting Minutes

September 30, 2014 6:30 PM Superintendent's Conference Room, Minuteman High School

Present: Carrie Flood, Dave Horton, Jack Weis

Absent: Sue Sheffler

MM Attendees: Kevin Mahoney, Elizabeth Rozan

1. Call to Order: Open Session

The meeting was called to order at 6:40 PM.

2. Warrant Review

The Warrants were discussed. It was noted that questions had been addressed earlier by Michelle Resendes electronically. Concern was raised about a recent request for a GPS device by the Superintendent, and it was felt to be an inappropriate expense. For the benefit of the new members, continuing members shared their process of reviewing the spreadsheets, and the warrants were signed.

3. Approval of Open Session Minutes 6.24.14

The minutes from the 6.24.14 meeting were reviewed and the following vote was taken:

Moved (Horton) and seconded (Weis)

To approve the minutes of 6.24.14

Vote: 2 in favor, with 1 abstention

4. Audit Update

Kevin summarized the status of the FY 14 Audit, noting that with the Subcommittee agreeing to change the November date to Monday November 3, 2014, Sheryl Stevens-Burke will present the Audit Report to the Finance Subcommittee, and to the School Committee on November 18. He explained that he has not yet received a Management Letter or Report. He also informed the Subcommittee that this is the last year of the Melanson Heath contract, which had been for 3 years, with an extension. He explained that an RFP will need to go out in the January timeframe, and that the criteria is not for the lowest bidder, but for the most qualified applicant.

5. Review of June 30, 2014 Expenditure Reports and Unaudited Revolving Funds Schedule

Concern was raised about the recording of surplus and capital expense, and that the stabilization fund was used to cover an operating deficit. It was also noted that a large positive variance in the retiree insurance account helped to offset unbudgeted expenses. Avoiding this in future was emphasized. Personnel and legal expenses were discussed, amendments were offered to the comment section, and it was agreed that corrections would be made and re-presented to the full School Committee for review at the October 14, 2014 meeting. It was noted that an analysis of the legal services expenses, which had been requested by Jeff Stulin, is underway. Members expressed appreciation for the quarterly reports to review budget to actual more regularly. Kevin explained some details on the Revolving Funds report, noting how reporting was done for FY 14, which will be clearer in the FY 15 reports. Concern was raised that the full School Committee should have better information about PG program close-downs due to low enrollment, as well as more information about the Middle School programs. It was suggested that a report to the School Committee could be made on these items on a future agenda. It was emphasized that PG is a different model. There was a question about whether the School Committee voted to approve the Revolving Funds, and it was confirmed that this vote to approve the FY 15 Revolving Fund Accounts Proposed Budget was taken on July 8, 2014.

6. District Goals: Language for Measures

The Subcommittee discussed that the Finance Subcommittee was listed as responsible for drafting language for measures on the District Goals 1c, 3a, and 3b. It was explained that at the Officers Meeting, Nancy Banks agreed to attempt this for the October 14 School Committee meeting. It also was suggested that if anyone had specific language, to contact her.

7. Update on Per Pupil Cost Analysis

Kevin explained that he is continuing to attempt to get a consultant in place for this analysis, but is finding it difficult, as it is a complex issue. He has been trying to get people with some of the right expertise to collaborate on this, and has two potential candidates for this necessary independent analysis. Suggestions were made, including contacting the Dukakis Institute, revising the Scope of Work, embracing the results in an honest way, and perhaps collaborating with other schools by sharing data. Kevin will report again at the next meeting.

8. Review of Timeline for FY 16 Budget Process

Kevin presented a draft of the Timeline for the FY 16 Budget Process. Corrections were made to some of the dates, and it was pointed out that the Executive Team presentations were valuable, that the full School Committee would have benefited from hearing them, and a suggestion was made to have the Executive Team presenters prioritize their requests next time.

9. Adjournment

The next meeting, just prior to the School Committee on October 14 was confirmed, with a short agenda. The meeting was adjourned at 8:30 PM.

Elizabeth Rozan, Recorder