

MINUTES – FINANCE SUBCOMMITTEE OF Wayland School Committee  
December 1, 2016

A meeting of the Finance Subcommittee of the Wayland School Committee was held on Thursday, December 1, 2016, at 2:00 P.M. in the School Committee Conference Room on the Second Floor of the Wayland Town Building.

Present:

Jeanne Downs

Barb Fletcher

Also:

Susan Bottan

School Business Administrator

Anette Lewis

Carol Martin

The meeting was convened at 2:05 p.m. and Barb announced that the meeting was being recorded on WayCam.

**1. Comments & Written Statements from the Public:**

There was no public comment.

**2. Financial Matters:**

*(a) Review NESDEC Enrollment Projections By School for FY18 and Beyond, including a SPED Trend Report:*

The Subcommittee reviewed the new report provided by NESDEC that included enrollment projections for each elementary school. Susan noted that NESDEC projects 204 kindergarten students for FY2018 but Wayland still projects only 184 kindergarten students based on research conducted by the Early Childhood/Inclusion Coordinator.

The Subcommittee agreed to provide this document to the School Committee and reference it in the Finance Committee update.

*(b) Discuss Information Related to the FY18 Budget, including Touch Points, Budget Drivers, Presentation Documents, Process and Schedule:*

The Subcommittee offered suggestions for changes to the budget information, including adding FY17 projected financials, range of benefit expenses and comparison of FTEs over time.

Barb confirmed that the School Committee will present its recommended budget to the Finance Committee on Tuesday, January 17<sup>th</sup>.

*(c) Continue to Review Special Revenue Funds Budgets for FY18, including Fee Schedules and Possible Uses of Surplus Funds:*

The Subcommittee reviewed the fees proposed for FY18 and agreed to have the School Committee vote to approve fees for the Food Service Program, the Wayland School Community Programs and WHS Testing. The Subcommittee also compared facilities' use fees from other communities with Wayland's facilities' fees.

*(d) Review New Chart of Accounts and First Quarter Report for Special Revenue Funds:*

Susan reviewed the new Special Revenue Fund account format with the Subcommittee. Working with Hannah York, CPA, a new chart of accounts was created which resulted in the development of eight new fund categories within which all of the 54 projects operate. Susan also reported that she is working with Ed Bryant, an outside consultant, to refine a Crystal Report that will allow a more "user-friendly" quarterly report from MUNIS with minimal staff data entry. The First Quarter Report was provided as a sample.

The Subcommittee suggested using similar categories for the Special Revenue Budget information. They also agreed to provide this document to the School Committee and reference it in the Finance Subcommittee update.

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(e) *Discuss Custodial Procedure Review by Edvocate and Sample Procedure Manual:*

Susan reported that Jonathan Ludwig from Edvocate spent two days this summer in Wayland helping to create a procedures manual for the custodial staff. From that work, he strongly recommends that Wayland hire an evening supervisor to provide more oversight and training. The Subcommittee reviewed Edvocate's report, as well as a sample procedures manual. They questioned how the custodial staff would react to the recommended hire. The Subcommittee agreed to provide Edvocate's report to the School Committee and discuss it during the School Committee's budget deliberations for Facilities.

(f) *Discuss Title IIA DESE Review Letter:*

Susan reported that DESE completed its review of the Title IIA grant and had no findings. They also conducted a review of other financial procedures, such as the budget process, chart of accounts, time and attendance reports, employee certifications, financial records, signed warrant cover pages, purchasing policies and procedures and general ledger account distribution for grant 140 and were highly complimentary. Barb read a portion of the draft letter, referencing DESE's observations of the District's fiscal procedures – "the District should be commended for having proper controls to ensure compliance with grants regulations concerning the timely filing of the final report for each grant. Equally important, it was also noted that the District is in compliance with grant requirements related to time and effort certifications." The Subcommittee agreed to provide this document to the School Committee and reference it in the Finance Subcommittee update.

(g) *Receive Update regarding Bus Parking, including Board of Selectmen and Board of Public Work Responses to School Requests, TEC Agreement Letter/Cost and FY18 CIP for Bus Parking:*

Susan reported that the School District received a letter from the Town Administrator that she is hopeful the buses can remain at their current location until the end of the school year but she can't promise it. Susan also reported that the School District received a letter from the Board of Public Works Chair indicating that there isn't enough room at the old DPW site to park the buses. A project engineer from TEC will conduct a review of all Town and School properties for a fee of \$8,800, which will include an initial site due diligence, preliminary site assessment, conceptual layout plans and preliminary cost estimate. This work will be completed by the middle of December. Anette Lewis noted her concern that the preliminary work to be conducted by the project engineer was a waste of funds and recommended that multiple locations and creative solutions should be considered.

**3. Administrative Matters:**

(a) *Receive Updated Status on Various Outstanding Projects by the Business Administrator*

Susan referenced the Review of Financial Policies and Procedures conducted by the Edward J. Collins, Jr. Center for Public Management and noted that the Town has received grants to develop the recommended procedures and to analyze its organizational structure.

**4. Future Agenda Topics and Date of Next Meeting:**

The Subcommittee agreed to meet on December 14<sup>th</sup> at 1:30PM to discuss materials to be provided at the Budget Meetings, a schedule for questions to be submitted for the School Committee's budget deliberations and approval of the final version of the October 27, 2016 Finance Subcommittee minutes.

**5. Comment from the Public:**

Taken out of order. Anette Lewis questioned whether the procedures that were reviewed by DESE for the Title IIA grant are used for all other grants. Susan confirmed the same procedures are used.

**6. Consent Agenda:**

Upon a motion duly made by Barb Fletcher, seconded by Jeanne Downs, the Finance Subcommittee voted unanimously (2-0) to approve the November 10, 2016 minutes, as written.

**7. Adjournment:**

Upon a motion duly made by Barb Fletcher, seconded by Jeanne Downs, the Finance Subcommittee voted unanimously (2-0) to adjourn the Regular Session at 3:05 p.m.

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Respectfully submitted,

Barb Fletcher  
Wayland School Committee

Corresponding Documentation:

1. Agenda
2. NESDEC 2016-17 Enrollment Projections
3. Special Revenue Fund Project and FY2017 First Quarter Financial Report
4. Advocate Custodial Department Summary
5. TEC School Bus Parking Site Evaluation
6. FY2018 Fees and Tuitions
7. Comparison of Facilities' Rental Fees
8. Letter from DESE Audit and Compliance Unit
9. Review of Financial Policies and Procedures by the Collins Center
10. November 10, 2016 Draft Finance Subcommittee Minutes