

## **MINUTES – FINANCE SUBCOMMITTEE of Wayland School Committee**

**June 26, 2015**

A meeting of the Finance Subcommittee of the Wayland School Committee was held on Friday, June 26, 2015 in the School Committee conference room at the Wayland Town Building.

### **Present:**

Donna Bouchard  
Barb Fletcher

### **Also present:**

Susan Bottan – WPS School Business Administrator  
Leisha Simon – Wayland Public Schools Technology Director

The meeting was convened at 11:09am and it was announced that the meeting was being recorded by WayCam.

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

Carol Martin commented that Susan Bottan had just celebrated her one year anniversary with the Wayland Public Schools and has been a pleasure to work with. Barb and Donna agreed.

Anette Lewis echoed Carol's comments about Susan and then asked Barb if she had the June 2013 document related to the WTA contract that she had requested of her. Barb noted that she would pass the information to Anette.

### **The following topic was taken out of order:**

### **3. Financial Matters**

(a) Review and Possible Vote to Authorize the Superintendent to Enter into a Lease Agreement for the Replacement of School Computers, possibly with an Option to Buy Provision

**The leases for 194 teacher laptops and 50 desk tops were discussed at length. New 4 and 5 year lease-to-buy options were solicited from 7 firms and explained to the Finance Subcommittee after a new PRF-54 bid contract process. The Finance Subcommittee agreed that we bundle the 194 teacher laptops and 50 desktops, plus 2 additional laptops, and get bids for that scenario. The new bids will be presented at the July 6<sup>th</sup> meeting of the School Committee.**

### **2. Revolving Accounts and Grants**

(a) Continued Review of Revised Basis for Allocation of Direct and Indirect Expenses Document for Wayland School Community Programs, including Full Day Kindergarten

The subcommittee discussed folding in the explanation of fees for each program in the budget document as well as the cost allocation agreement with the Town. Susan will develop a spreadsheet that includes all accounts to be sure the allocations are aligned.

It was noted that Brian Keveny (Wayland Finance Director) will be assessing the cost of Medicare and payroll taxes to the accounts for FY'16 and onward. It was also noted that the grants should be assessed the same cost if possible. The topic will be put on a future agenda. There was also discussion about health insurance costs being calculated on a calendar year when enrollment is based on a fiscal year.

(b) Vote to Approve FY14 Fringe Benefit Transfer for Food Service Program

Susan recommended that the Finance Subcommittee approve the transfer of \$210,935 from Food Services to the general fund to reimburse the taxpayers for their FY'14 health insurance costs. Barb

made the motion and Donna seconded it. The vote was unanimous and the Finance Subcommittee thanked Susan for her very careful monitoring of the cash flow in the Food Services account to ensure the payment was made.

(c) Receive Update re: Budget Development in MUNIS for Certain Programs Underlying Revolving Accounts

Susan noted that the finance director was planning to contract with Dan Sullivan to assist Wayland with the MUNIS financial system so that budgets for revolving funds and grand funds (special revenue Fund 25 accounts) could be entered into the system at the beginning of each fiscal year for better financial control. She noted his cost (\$165/hour, for a total cost of about \$6,600) and the finance subcommittee agreed that it would be a great benefit to improve controls dramatically. Barb will ask that the topic be added to the July 6<sup>th</sup> agenda of the School Committee for approval. Susan noted that the cost could likely be charged to the individual revolving funds.

### **3. Financial Matters**

(b) Receive Update regarding UniPay Pilot for Student Activity and Discuss Possible Next Steps

Susan discussed the UniPay pilot and noted that Susan Memoli, the pilot leader, had a very positive experience with the online payment system for all related activity payments. The parents echoed her experience. UniPay eliminates the needs for employees to handle payments/money.

It was noted that UniPay would eliminate (or greatly diminish) the use of Middlesex Savings Bank, which has served Wayland well and they should be thanked for their service if we change all the UniPay. Susan will work with Weston's school business administrator, the new treasurer and the MUNIS consultant and present a full proposal in July for consideration.

(c) Review Revised Student Activity Account Guidelines and Procedures Manual and Revised School Committee Policies

The subcommittee discussed adding language to the Student Activity Guidelines and Policy Manual to ensure that these accounts are audited as part of the Town's annual audit. Susan will also ensure that liquidation policy language is added. It was recommended that Dan Sullivan review the SAA Guidelines and Policy Manual for any internal control issues after understanding if these funds will now be collected using UniPay.

(d) Receive Update re: Wayland Public Schools Procedures Workbook and Related Training, including Reimbursement Forms and Procedures

Susan noted that the WPS Procedures Workbook is a work-in-progress, as well as an operations manual. She is using Weston's template and needs to include grants and grants management as part of a new state requirement. She also noted that her staff will attend MASBO training quarterly, and she and the staff will work with all relevant employees to train them on all new policies and procedures at the start of the 2015-2016 school year.

(e) Review School Committee School Gifts and Fundraising Policy (KCD)

The policy for gifts was discussed, specifically the exemption given to CAPA, Boosters, WPSF and the PTO. More research by the finance subcommittee will be done and the topic will be discussed at a future meeting.

(f) Discuss FY2017 Capital Planning Process

Susan and Barb noted that Ben Keefe, Wayland's Facilities Director, purchased new software to enable the buildings and grounds capital planning to be projected out over 30 years. Carol Martin, member of the Finance Committee, noted that the Town is trying to keep its long term debt service

below 10% of budget each year and all town departments need to be cognizant of capital planning needs to ensure this happens. The finance subcommittee will devote the last weeks in August to review the proposed school capital plan after Ben prepares it.

The subcommittee also discussed the need to plan for capital related to Food Service equipment and playground equipment.

#### **4. Consent Agenda**

(a) Approval of March 13, 2015, April 15, 2015, May 1, 2015, May 29, 2015 and June 17, 2015 Finance Subcommittee Minutes

The subcommittee addressed George Harris' Open Meeting Law complaint related to the timeliness of approving minutes. Donna noted that she had caused the violation and was not timely enough in typing up minutes.

Upon a motion duly made by Barb, seconded by Donna, the subcommittee voted to approve the minutes of March 13, 2015, April 15, 2015, June 17, 2015 and March 4, 2015.

#### **5. Future Agenda Topics**

The finance subcommittee discussed meeting again on July 8<sup>th</sup> at 11:00am. In addition to matters raised at today's meeting, the subcommittee discussed adding Jim Toomey's opinion about the revolving funds to the agenda.

#### **6. Comments from the Public**

Anette Lewis noted that if grants cannot be charged for Medicare and payroll taxes, how will the costs be paid? She asked that the subcommittee understand this before grants are accepted.

Carol Martin asked Susan Botton if she is still projecting a \$90,000 turnback to the town at the end of the fiscal year. Susan confirmed this would be the approximate turnback.

#### **7. Adjournment**

Upon a motion duly made by Barb Fletcher, seconded by Donna Bouchard, the subcommittee voted unanimously (2-0) to adjourn at 12:55pm.

Respectfully Submitted,

Donna Bouchard  
Wayland School Committee

#### **Corresponding Documentation:**

1. Agenda
2. Expense and Mileage Template
3. Minutes of June 17, 2015
4. Food Service Cash Flow Spreadsheet
5. Instructions for Employee Reimbursement
6. Memo re: Leasing of MacBook Airs
7. Lease Bids for MacBook Airs
8. Lease Options for MacBook Airs
9. M.G.L. c. 71, s. 47

10. Example of UniPay Form for Student Activities
11. Policy KCD – School Gifts (WPS & MASC)
12. Policy JJF – Student Activity Accounts
13. Updated Accounts Payables Procedures
14. Apple Equipment Quote
15. Apple 5-year Lease Quote - RFQ
16. Apple 4-year Lease Quote – RFQ
17. WPS Reimbursement Checklist