

**SCHOOL DISTRICT OF MANAWA
FINANCE COMMITTEE MEETING AGENDA**

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(US) +1 925-587-6895 PIN: 417 181 372#

Date: February 15, 2022

Time: 6:00 p.m.

Hybrid Meeting Format (In-person Meeting for Board of Education at MES Board Room, 800 Beech Street & Virtual Components)

Board Committee Members: Pethke (C), J. Johnson, R. Johnson

In Attendance:

Timer: _____ **Recorder:** _____

1. Review of 2021-22 Budget (Information)
 - a. Substitute Teacher Expenses
 - b. Snow Removal Costs
 - c. Other
2. Review Cost of One-Time Support Staff Stipend of \$250 (maximum) as Endorsed by the Policy and Human Resource Committee on January 31, 2022 using ESSER II Funds (Information)
3. ESSER III Overview (Information)
4. Consider Endorsement of Staff & Program Changes as Presented (Action)
5. Monthly Financial Summary (Information)
 - a. November
 - b. December
6. Finance Committee Planning Guide (Information / Action)
 - a. Review of all Grants
 - b. Legal RFP
7. Next Finance Committee Meeting Date: _____
8. Next Finance Committee Items:
 - a.
 - b.
9. Adjourn



School District of Manawa
Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 2/11/2022
Re: Review of 2021-22 Budget

Object 100: Salaries

Overall salaries are on-budget with 51.53% spent. The overtime spending is \$4,000 over-budget, but that is due to not being able to positions, such as the second shift custodian at the middle and high school.

	Budget	Activity to Date	Percent Spent to Date
Substitute Staff	\$89,500	\$35,180.86	39.31%

Three bonuses have been paid out to two of our substitute teachers. One has worked over 40 days and the other has worked over 20 days in the District. The payments to staff that have “doubled-up” classes are not included in the above amount.

Object 200: Benefits

Spending for benefits are on track as well with 52.05% spent.

Object 300: Purchased Services

Spending is at 38.54% of budget. Many of these payments will be realized before the end of the fiscal year. Therefore, I am confident that the District is on budget.

	Budget	Activity to Date	Percent Spent to Date
Building Maintenance & Repair	\$93,500	\$81,395.95	87.05%
Construction	\$6,200	\$81,395.95	Parking lot (\$75,196 of fund balance)
Snow Removal	\$45,000	\$16,070.27	35.71%
Busing	\$619,650	\$250,462.8	40.42% (Sept – Dec, 4 out of 9 months 44.4%)
Early College Credit Program (UW) Start College Now (tech)	\$2,325	\$6,185.55	266.05%

Object 400: Non-Capital Objects (<\$300)

Instructional materials were purchased from these accounts using COVID relief money. These accounts are about 95% spent. This is in line with the spending plan because the District purchases equipment needed at the beginning of the school year.





School District of Manawa

Students Choosing to Excel, Realizing Their Strengths

Object 500: Capital Objects (>\$300)

Most capital objects were purchased with grant money or donations. The general fund purchased a piano for the elementary school and some security cameras. Payments were made toward the lease agreements for previous technology purchases (Chromebooks, laptops, etc.). Due to grants, the District has been able to purchase technology devices outright without needing to lease this past year. As the 3-year lease agreements drop off, the District should be able to continue to purchase the technology needed to keep up with the current rotation schedule.

Object 600: Debt Retirement

The District has made the final payment for this fiscal year for the referendum debt.

	Activity to Date
Principal	\$460,000
Interest	\$356,134

Object 700: Insurance and Judgments

Insurance is paid for the fiscal year usually in July or August. Therefore, 95.43% has been expensed to date. There have been no unemployment claims for this fiscal year and \$5,000 had been budgeted. Last year the District paid \$23,261.74 in unemployment.

Object 800: Transfers

The budget for the Fund 27 transfer is \$587,271. This can change if a student with special needs moves into the District or if needs change in their IEP (Individualized Education Program). The transfer is made in June at the end of the fiscal year.

Object 900: Other Objects

These funds are primarily used for dues, fees, mileage, lodging, meals, and other miscellaneous expenditures. This is also the lines where contingency money is kept for unexpected expenses. Only 22.72% of this has been spent.

School District of Manawa

800 Beech Street
Manawa, WI 54949

Phone: (920) 596-2525
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Little Wolf High School Manawa Middle School

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Manawa, WI 54949

Phone: (920) 596-2524
Fax: (920) 596-2655

Manawa Elementary

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ManawaSchools.org



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School District of Manawa
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To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 2/11/2022
Re: Cost of One-Time Support Staff Stipend

Currently, there are 24 support staff that would earn the one-time stipend that was endorsed by the Policy and Human Resource Committee on January 31, 2022. This stipend would be costed to ESSER II funds. Currently, there is \$62,824.47 left from the \$360,451 allotted to the School District of Manawa. The spending plan has about \$35,000 of training and materials that has not been ordered or paid for yet. This leaves about \$27,800 that could be used for stipend purposes. The Policy and Human Resource Committee voted to recommend a maximum of \$250.

	Stipend Amount		
	\$100	\$200	\$250
24 Support Staff	\$2,400	\$4,800	\$6,000

There are 46 full-time teachers and 6 administrators currently employed in the District. If the professional staff were included in this type of stipend, the costs would be as follows:

	Stipend Amount		
	\$100	\$200	\$250
46 Teachers	\$4,600	\$9,200	\$11,500
6 Administrators	\$600	\$1,200	\$1,500

Total cost to give a stipend to all staff is as follows:

	Stipend Amount		
	\$100	\$200	\$250
76 Total Staff	\$7,600	\$15,200	\$19,000





School District of Manawa

Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 2/11/2022
Re: ESSER III Overview

The following information is directly from the Wisconsin Department of Public Instruction website pages about the Elementary and Secondary School Emergency Relief Fund grant program under the American Rescue Plan Act..

Allocation	\$810,972
Performance Period	March 13, 2020 – September 30, 2024
Reporting Claims	Quarterly
Equitable Services to Private Schools	Not required – there is funding for non-public schools available and is administered by the WI DPI
Allowed Activities & Costs	<ul style="list-style-type: none">• Any activity under ESSER I and ESSER II• No less than 20% will be used for the purpose of addressing learning loss through the implementation of evidence-based interventions including administering and using high-quality assessments that are valid and reliable to accurately assess students' academic progress and assist educators in meeting students' academic needs, including through differentiating instruction• Interventions must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on students from low-income families, students of color, English learners, students with disabilities, students experiencing homelessness, children and youth in foster care, and migratory students• School facility repairs and improvements to enable operation of schools to reduce risk of virus transmission and exposure to environmental health hazards, and to support student health needs• Developing and implementing procedures and systems to improve the preparedness and response efforts of schools• Training and professional development for staff on sanitation and minimizing the spread of infectious diseases• Purchasing educational technology• Providing mental health services and supports• Planning and implementing activities related to summer learning and supplemental afterschool programs

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School District of Manawa
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Application	Due March 11, 2022
Required Consultation with Stakeholders	Schools must provide opportunities for stakeholders to meaningfully and substantively contribute to their ESSER III plan before submitting the application.
ESSER III Plan	<ul style="list-style-type: none"> • How funds will be used to implement prevention and mitigation strategies that are, to the greatest extent practicable, consistent with the most recent CDC guidelines on reopening schools, in order to continuously and safely open and operate schools for in person learning • How the district will use at least 20% to address the academic impact of lost instructional time through the implementation on evidence-based interventions, as defined by the Every Student Succeeds Act • How the district will spend its remaining ESSER II funds, consistent with allowed activities • How the district will ensure that the interventions it implements respond to the academic, social, emotional, and mental health needs of all students
Evidence-Based Improvement Strategies	ESSER III funds offer a unique opportunity for districts to change the systems and practices needed to improve student learning. Evidence-based intervention strategies are linked at https://dpi.wi.gov/arp/essser-iii

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November 30, 2021

Monthly Financial Summary

	Revenues Month	Expenses Month	Revenues YTD	Expenses YTD	
Fund 10 - General	\$ 14,298.61	\$ 558,889.63	\$ 1,006,558.47	\$ 2,621,324.19	
Fund 27 - Special Education	\$ 29,857.00	\$ 96,081.93	\$ 29,857.00	\$ 308,608.08	
Fund 50 - Food Service	\$ 76,258.80	\$ 33,636.36	\$ 91,100.01	\$ 100,552.45	
Fund 80 - Community Fund	\$ 15.00	\$ 8,998.95	\$ 915.00	\$ 11,978.72	
			Interest to Date		Project Exp to Date
Fund 39/49 - Referendum (2018)	\$ -	\$ -	\$ 183,503.24	\$ 664,167.98	\$ 12,171,501.40
Demo Referendum Project	\$ -	\$ -	\$ -	\$ -	\$ 343,722.08
					\$ 21,277.92
Debt Payments (Fund 39)	\$ -	\$ -	\$ 23.30	\$ 178,067.00	

Accounts	Balance	Interest Rate	
General Checking	\$ 910,310.27	0.051%	
General Money Market	\$ 5,173.31	0.011%	
ADM Investment Savings	\$ 150,357.38	0.080%	
Fund 21 Account	\$ 126,093.59	0.040%	
OPEB	\$ 314,549.72		\$ 3,445.33
Fund 46 - Savings	\$ 250,269.85		Change in Value from July 2021

Grants	Allocation	Carryover	Total	Claimed to Date	Outstanding Revenue
Fund 10					
Carl Perkins (Tech. Ed)	\$ 6,468.00	\$ -	\$ 6,468.00	\$ -	\$ 6,468.00
ESSER II Fund	\$ 360,451.00	\$ -	\$ 360,451.00	\$ 114,417.14	\$ 246,033.86
Title I - Public (Reading/Math)	\$ 98,831.74	\$ 12,455.91	\$ 111,287.65	\$ -	\$ 111,287.65
Title I - Private (Reading/Math)	\$ 21,721.26	\$ 33,384.07	\$ 54,959.63	\$ -	\$ 54,959.63
Title II - Public (Professional Dev.)	\$ 21,419.27	\$ 17,677.69	\$ 39,096.96	\$ -	\$ 39,096.96
Title II - Private (Professional Dev.)	\$ 3,145.73	\$ 3,336.35	\$ 6,482.08	\$ -	\$ 6,482.08
Title IV - Public (Student Support & Enrichment)	\$ 8,745.04	\$ 9,406.56	\$ 18,151.60	\$ -	\$ 18,151.60
Title IV - Private (Student Support & Enrichment)	\$ 1,254.96	\$ -	\$ 1,254.96	\$ -	\$ 1,254.96
Fund 27					
Flow Through (SPED) - Public	\$ 180,042.28	\$ 39,594.90	\$ 219,637.18	\$ -	\$ 219,637.18
Flow Through (SPED) - Private	\$ 29,673.72	\$ -	\$ 29,673.72	\$ -	\$ 29,673.72
Preschool (Early Childhood) - Public	\$ 11,011.00	\$ 3,216.17	\$ 14,227.17	\$ -	\$ 14,227.17
Preschool (Early Childhood) - Private	\$ 847.00	\$ -	\$ 847.00	\$ -	\$ 847.00

Revenues	Budgeted	Collected to Date	Outstanding	2020-21
Property Taxes	\$ 2,372,375.00	\$ -	\$ 2,372,375.00	\$ 2,660,335.00
Mobile Home Tax	\$ 1,200.00	\$ 1,365.06	\$ (165.06)	\$ 3,135.25
Athletic Event Admission	\$ 9,000.00	\$ 4,648.00	\$ 4,352.00	\$ 4,845.50
Open Enrollment In	\$ 185,982.00	\$ -	\$ 185,982.00	\$ 126,073.00
Transportation Aid	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 23,718.00
Equalization Aid	\$ 4,785,653.00	\$ 668,476.00	\$ 4,117,177.00	\$ 4,451,438.00
Sparsity Aid	\$ 248,935.00	\$ 262,030.00	\$ (13,095.00)	\$ 272,553.00
Per Pupil Aid	\$ 492,688.00	\$ -	\$ 492,688.00	\$ 509,754.00
High-Cost Transportation Aid	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 31,495.00

Fund 10 Expenses	2020-21 FY Activity	2021-22 Budget	2021-22 FYTD Activity	Percent Expended to Date	Unexpended Balance
Salaries	\$ 3,321,788.20	\$ 3,333,336.00	\$ 1,052,250.97	31.57%	\$ 2,281,085.03
Benefits	\$ 1,446,389.77	\$ 1,433,810.00	\$ 455,985.14	31.80%	\$ 977,824.86
Purchased Services	\$ 2,207,983.45	\$ 2,599,593.89	\$ 676,531.85	26.02%	\$ 1,923,062.04
Non-Capital Objects	\$ 410,798.90	\$ 218,151.63	\$ 224,584.58	102.95%	\$ (6,432.95)
Capital Objects	\$ 233,594.24	\$ 103,859.00	\$ 86,170.16	82.97%	\$ 17,688.84
Debt Retirement	\$ -	\$ -	\$ -		\$ -
Insurance & Judgments	\$ 132,447.10	\$ 112,750.00	\$ 107,556.75	95.39%	\$ 5,193.25
Transfers (i.e. to Fund 27)	\$ 559,363.85	\$ 637,271.00	\$ -	0.00%	\$ 637,271.00
Other (Dues & Fees)	\$ 27,389.93	\$ 262,394.48	\$ 18,244.74	6.95%	\$ 244,149.74
TOTAL	\$ 8,339,755.44	\$ 8,701,166.00	\$ 2,621,324.19	30.13%	\$ 6,079,841.81

Fund 50 - Revenues	Monthly Total	2021-22 FYTD	2020-21 FYTD
MES Sales	\$ 874.15	\$ 2,584.70	\$ 1,560.55
MMS Sales	\$ 3,574.30	\$ 6,910.90	\$ 3,800.50
LWHS Sales	\$ 3,175.25	\$ 11,741.05	\$ 5,354.50
Catering	\$ 1,154.45	\$ 1,351.73	\$ 321.24
Aid	\$ 67,480.65	\$ 68,511.63	\$ 46,596.88
Total	\$ 76,258.80	\$ 91,100.01	\$ 57,633.67
Fund 50- Expenses			
Salaries	\$ 11,696.46	\$ 40,076.06	\$ 34,059.86
Benefits	\$ 3,794.18	\$ 16,476.09	\$ 15,641.56
Purchased Services	\$ -	\$ -	\$ -
Repair/Maintenance	\$ -	\$ 3,135.15	\$ 195.00
Operational Services	\$ -	\$ 518.81	\$ 385.22
Employee Travel	\$ -	\$ -	\$ -
Fuel - Vehicle	\$ -	\$ -	\$ -
Commodity Charges	\$ 3,132.24	\$ 3,132.24	\$ 3,690.02
Central Supply	\$ 484.24	\$ 1,920.05	\$ 2,176.78
Food	\$ 14,529.24	\$ 35,277.50	\$ 35,686.92
Other Non-Capital Objects	\$ -	\$ 16.55	\$ -
Capital Equipment	\$ -	\$ -	\$ -
Total	\$ 33,636.36	\$ 100,552.45	\$ 91,835.36
Fund 50 Balance	End June 2021 \$ 118,273.00	Rev-Exp FYTD \$ (9,452.44)	

December 31, 2021

Monthly Financial Summary

	Revenues Month	Expenses Month	Revenues YTD	Expenses YTD	
Fund 10 - General	\$ 1,336,517.51	\$ 537,010.62	\$ 2,343,076.01	\$ 3,158,334.81	
Fund 27 - Special Education	\$ 35,406.34	\$ 91,263.84	\$ 65,263.34	\$ 399,871.92	
Fund 50 - Food Service	\$ 33,070.79	\$ 50,371.20	\$ 124,170.76	\$ 150,923.65	
Fund 80 - Community Fund	\$ 30.00	\$ 7,073.44	\$ 945.00	\$ 19,052.16	
			Interest to Date		Project Exp to Date
Fund 39/49 - Referendum (2018)	\$ -	\$ -	\$ 183,503.24	\$ 664,167.98	\$ 12,171,501.40
Demo Referendum Project	\$ -	\$ -	\$ -	\$ -	\$ 343,722.08
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Debt Payments (Fund 39)	\$ -	\$ -	\$ 23.30	\$ 178,067.00	

Accounts	Balance	Interest Rate	
General Checking	\$ 1,781,287.76	0.078%	
General Money Market	\$ 5,173.35	0.009%	
ADM Investment Savings	\$ 150,364.79	0.060%	
Fund 21 Account	\$ 136,705.09	0.040%	
OPEB	\$ 322,277.46		\$ 11,173.07
Fund 46 - Savings	\$ 250,269.85		\$250,000

Change in Value from July 2021 invested in CD with ADM

Grants	Allocation	Carryover	Total	Claimed to Date	Outstanding Revenue
Fund 10					
Carl Perkins (Tech. Ed)	\$ 6,468.00	\$ -	\$ 6,468.00	\$ -	\$ 6,468.00
ESSER II Fund	\$ 360,451.00	\$ -	\$ 360,451.00	\$ 114,417.14	\$ 246,033.86
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Title II - Public (Professional Dev.)	\$ 21,419.27	\$ 17,677.69	\$ 39,096.96	\$ -	\$ 39,096.96
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Preschool (Early Childhood) - Private	\$ 847.00	\$ -	\$ 847.00	\$ -	\$ 847.00

Revenues	Budgeted	Collected to Date	Outstanding	2020-21
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Mobile Home Tax	\$ 1,200.00	\$ 1,365.06	\$ (165.06)	\$ 3,135.25
Athletic Event Admission	\$ 9,000.00	\$ 5,671.00	\$ 3,329.00	\$ 4,845.50
Open Enrollment In	\$ 185,982.00	\$ -	\$ 185,982.00	\$ 126,073.00
Transportation Aid	\$ 20,000.00	\$ -	\$ 20,000.00	\$ 23,718.00
Equalization Aid	\$ 4,785,653.00	\$ 1,914,261.00	\$ 2,871,392.00	\$ 4,451,438.00
Sparsity Aid	\$ 248,935.00	\$ 262,030.00	\$ (13,095.00)	\$ 272,553.00
Per Pupil Aid	\$ 492,688.00	\$ -	\$ 492,688.00	\$ 509,754.00
High-Cost Transportation Aid	\$ 30,000.00	\$ -	\$ 30,000.00	\$ 31,495.00

Fund 10 Expenses	2020-21 FY Activity	2021-22 Budget	2021-22 FYTD Activity	Percent Expended to Date	Unexpended Balance
Salaries	\$ 3,321,788.20	\$ 3,333,336.00	\$ 1,315,187.48	39.46%	\$ 2,018,148.52
Benefits	\$ 1,446,389.77	\$ 1,433,810.00	\$ 572,746.19	39.95%	\$ 861,063.81
Purchased Services	\$ 2,207,983.45	\$ 2,599,593.89	\$ 820,667.62	31.57%	\$ 1,778,926.27
Non-Capital Objects	\$ 410,798.90	\$ 218,151.63	\$ 235,112.40	107.77%	\$ (16,960.77)
Capital Objects	\$ 233,594.24	\$ 103,859.00	\$ 86,170.16	82.97%	\$ 17,688.84
Debt Retirement	\$ -	\$ -	\$ -		\$ -
Insurance & Judgments	\$ 132,447.10	\$ 112,750.00	\$ 107,556.75	95.39%	\$ 5,193.25
Transfers (i.e. to Fund 27)	\$ 559,363.85	\$ 637,271.00	\$ -	0.00%	\$ 637,271.00
Other (Dues & Fees)	\$ 27,389.93	\$ 262,394.48	\$ 20,894.21	7.96%	\$ 241,500.27
TOTAL	\$ 8,339,755.44	\$ 8,701,166.00	\$ 3,158,334.81	36.30%	\$ 5,542,831.19

Fund 50 - Revenues	Monthly Total	2021-22 FYTD	2020-21 FYTD
MES Sales	\$ 668.00	\$ 3,252.70	\$ 2,020.55
MMS Sales	\$ 2,331.10	\$ 9,242.00	\$ 4,609.25
LWHS Sales	\$ 3,090.10	\$ 14,831.15	\$ 6,657.90
Catering	\$ 53.31	\$ 1,405.04	\$ 1,373.49
Aid	\$ 26,928.28	\$ 95,439.87	\$ 74,408.36
Total	\$ 33,070.79	\$ 124,170.76	\$ 89,069.55
Fund 50- Expenses			
Salaries	\$ 14,071.93	\$ 54,147.99	\$ 46,328.34
Benefits	\$ 4,107.66	\$ 20,583.75	\$ 19,474.76
Purchased Services	\$ -	\$ -	\$ -
Repair/Maintenance	\$ 7,291.00	\$ 10,426.15	\$ 195.00
Operational Services	\$ -	\$ 518.81	\$ 385.22
Employee Travel	\$ -	\$ -	\$ -
Fuel - Vehicle	\$ 54.00	\$ 54.00	\$ 35.83
Commodity Charges	\$ 740.29	\$ 3,872.53	\$ 3,690.02
Central Supply	\$ 2,248.96	\$ 4,169.01	\$ 2,316.11
Food	\$ 21,857.36	\$ 57,134.86	\$ 42,722.39
Other Non-Capital Objects	\$ -	\$ 16.55	\$ -
Capital Equipment	\$ -	\$ -	\$ -
Total	\$ 50,371.20	\$ 150,923.65	\$ 115,147.67
Fund 50 Balance	\$ 118,273.00	\$ (26,752.89)	