



WAVERLY
COMMUNITY SCHOOLS
Pride. Tradition. Excellence.

Waverly Community Schools

Regular Meeting

Monday, October 21, 2019 6:30 PM

Agenda of Regular Meeting

The Board of Education Waverly Community Schools

A Regular Meeting of the Board of Education of Waverly Community Schools will be held October 21, 2019, beginning at 6:30 PM in the Board Room, 515 Snow Road, Lansing, MI.

The subjects to be discussed or considered or upon which any formal action may be taken are as listed below. Items do not have to be taken in the order shown on this meeting notice.

Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- I. Call to Order and Pledge to the Flag - President Mary Ann Martin
- II. Special Presentations
 - A. Plante Moran Financial Presentation 3
 - B. National Principal Month
- III. Correspondence
- IV. Public Comment - Agenda Items Only
- V. Board Member Comment
- VI. Adoption of Agenda
- VII. ***Approval of Minutes 15
- VIII. Presentation of Reports
 - A. Advisory Committee Reports
 - B. Personnel & Policy
 - 1. ***Recommendation to approve Report #19-24, Personnel Recommendations 18
 - C. Finance & Facilities
 - 1. ***Recommendation to approve - Report #19-25 , Finance Report 19
 - 2. Recommendation to approve Report #19-26, Summer Tax Collection Resolution 26
- IX. Superintendent's Report
- X. Public Comment - Open Comment for District related items
- XI. Other Board Business
- XII. Adjournment
- XIII. *** Denotes Consent Agenda



plante moran | Audit. Tax. Consulting.
Wealth Management.

Waverly Community Schools

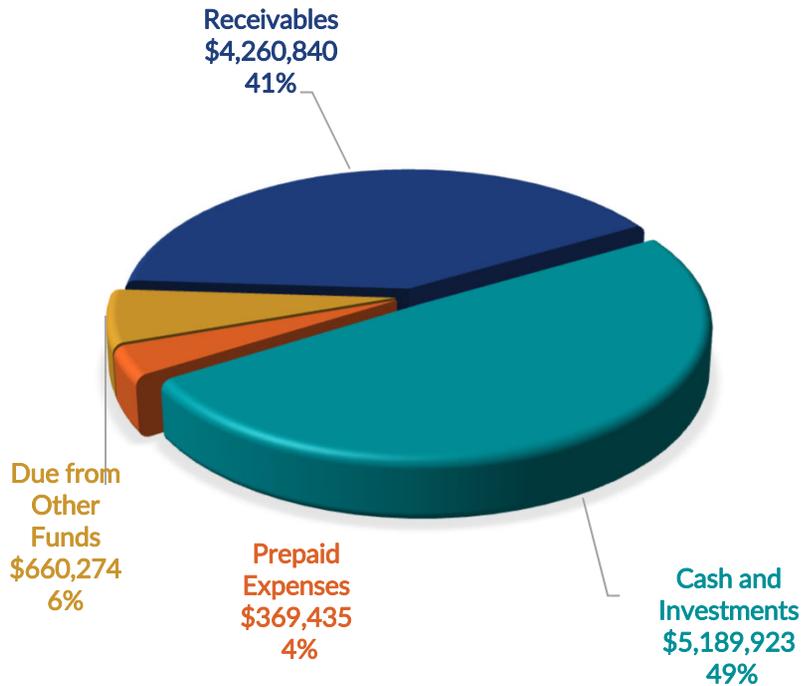
Board Presentation

For the Year Ended June 30, 2019

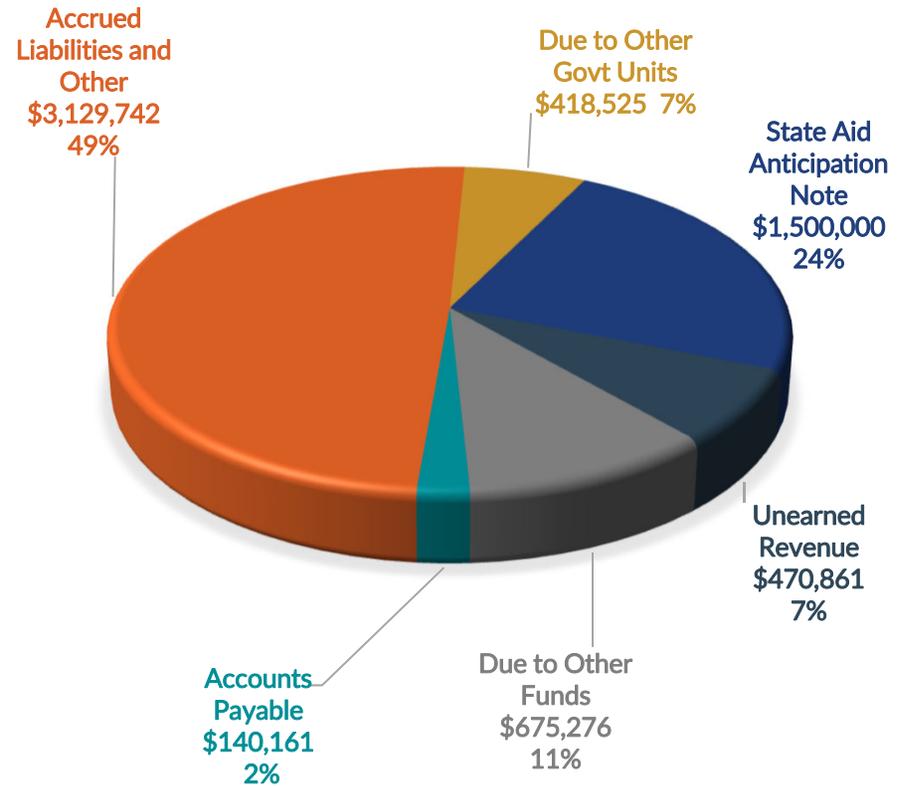


Waverly Community Schools General Fund Assets and Liabilities June 30, 2019

ASSETS \$10,480,472

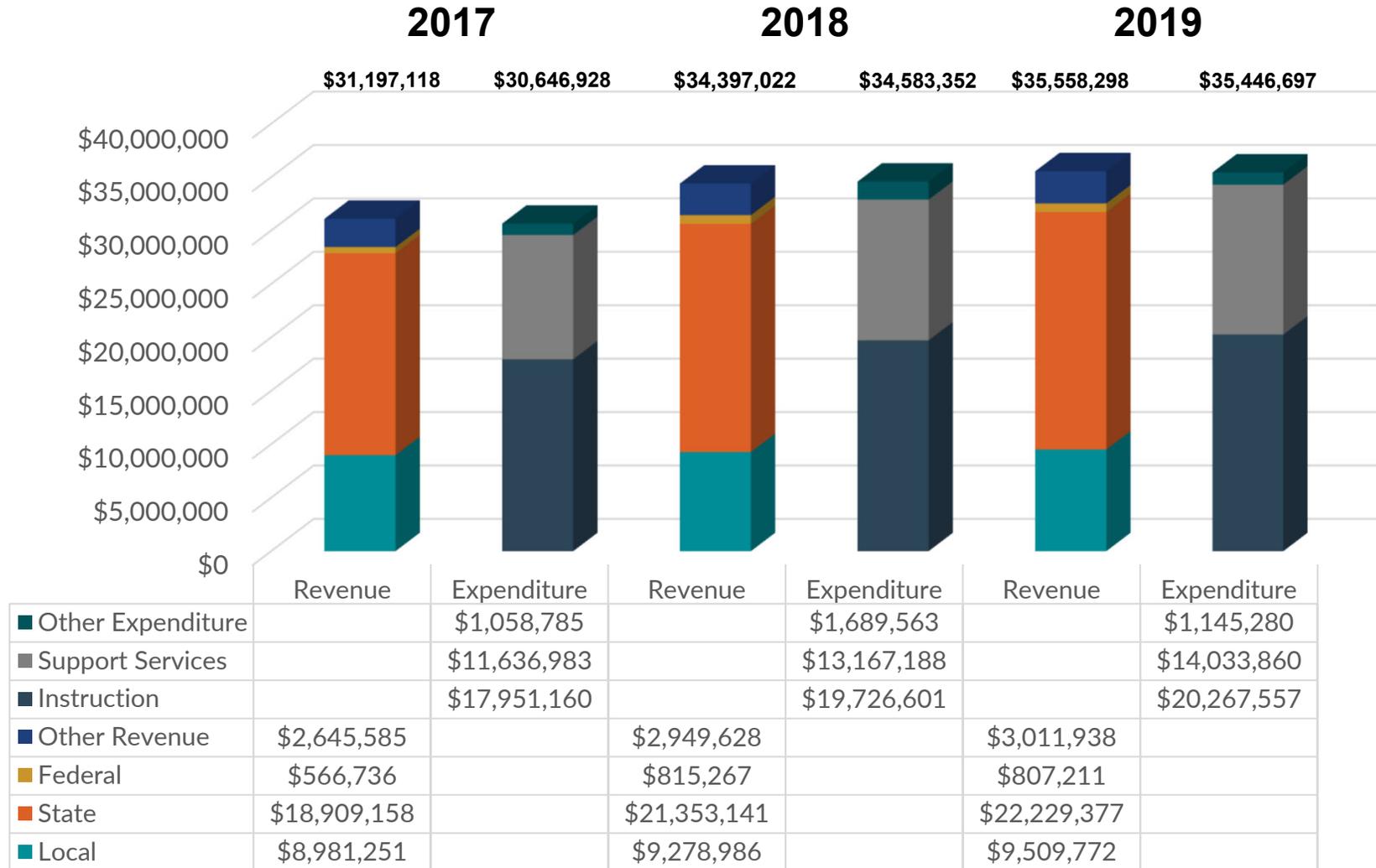


LIABILITIES \$6,334,565





General Fund Revenue/Expenditures Actual Results for the Years Ended June 30

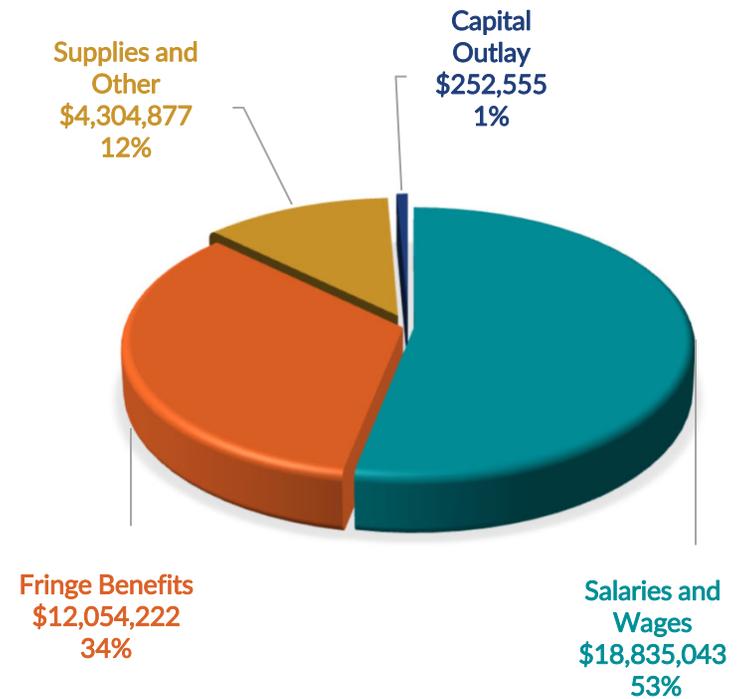
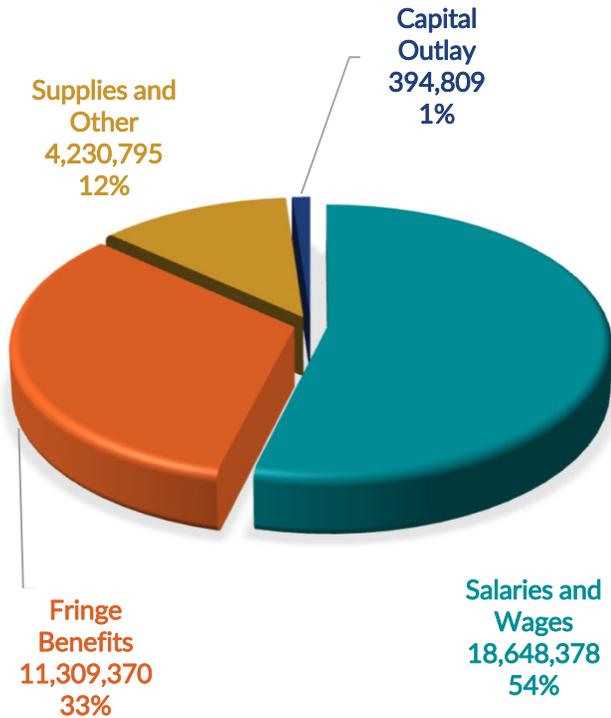




Waverly Community Schools General Fund Expenditures (By Object) Year Ended June 30

2018 = \$34,583,352

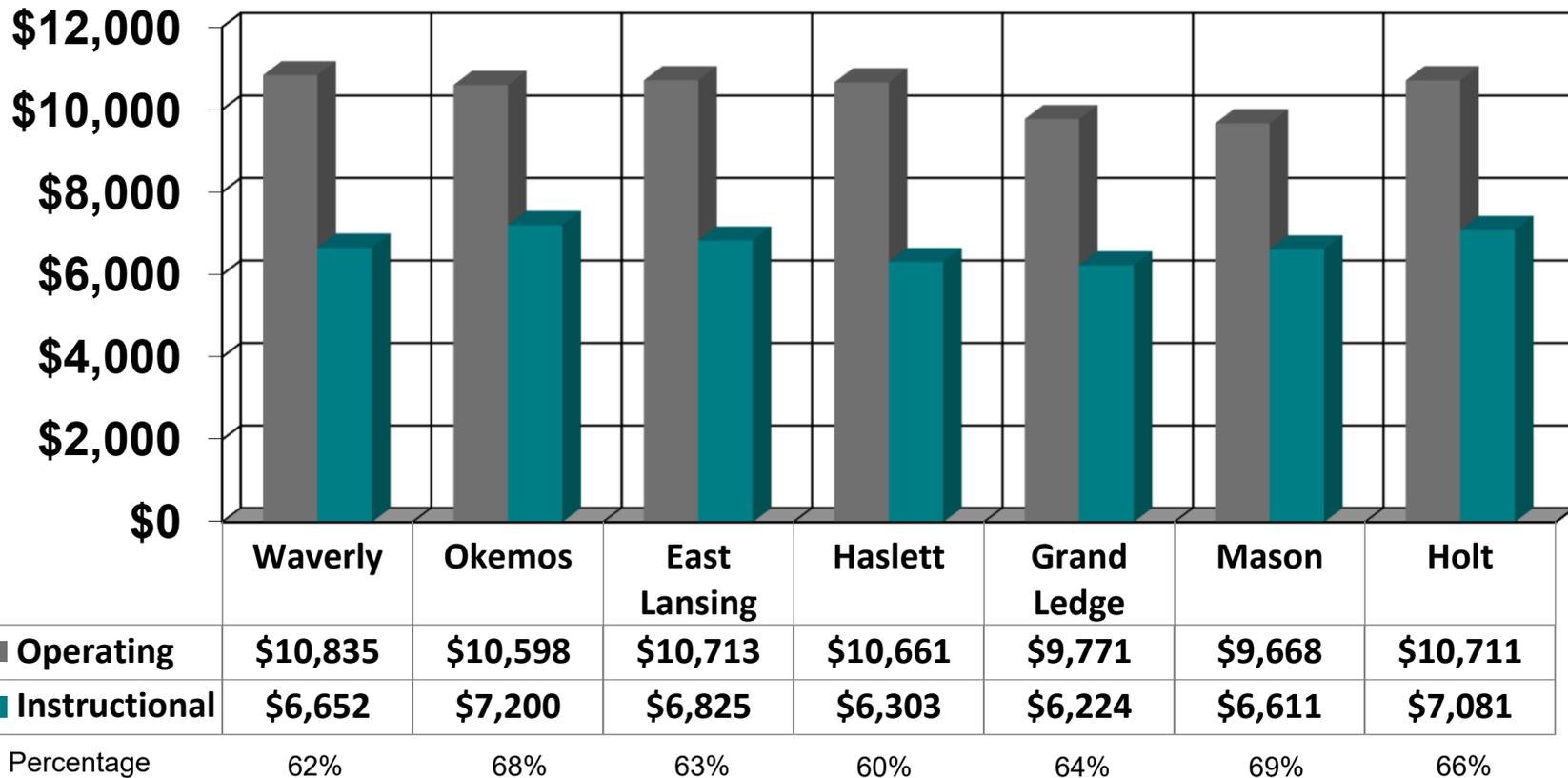
2019 = \$35,446,697





Waverly Community Schools Comparison of Instructional Expenditures as a Percent of Operating Expenditures at Similar Districts

Year Ended June 30, 2018

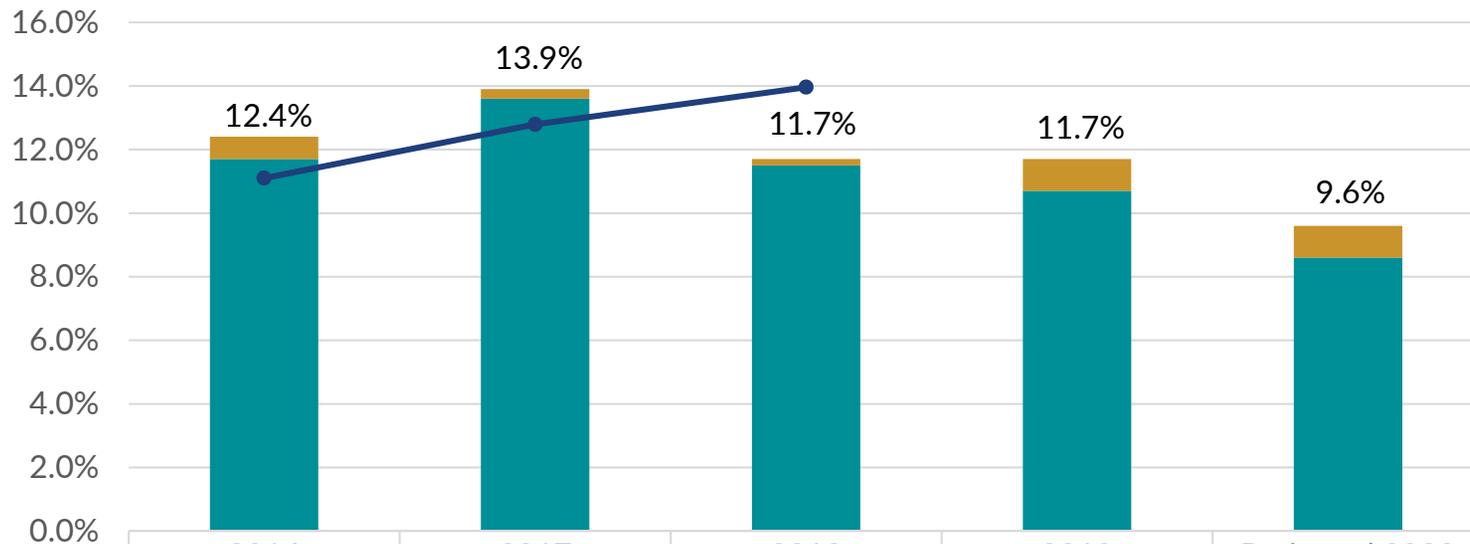




Waverly Community Schools

General Fund – Fund Balance as a Percentage of Total Expenditures

Year Ended June 30



	2016	2017	2018	2019	Projected 2020
■ Nonspendable	0.7%	0.3%	0.2%	1.0%	1.0%
■ Assigned	0.0%	0.0%	0.0%	0.0%	0.0%
■ Unassigned	11.7%	13.6%	11.5%	10.7%	8.6%
● State Average	11.10%	12.79%	13.96%	Not Determined	Not Determined



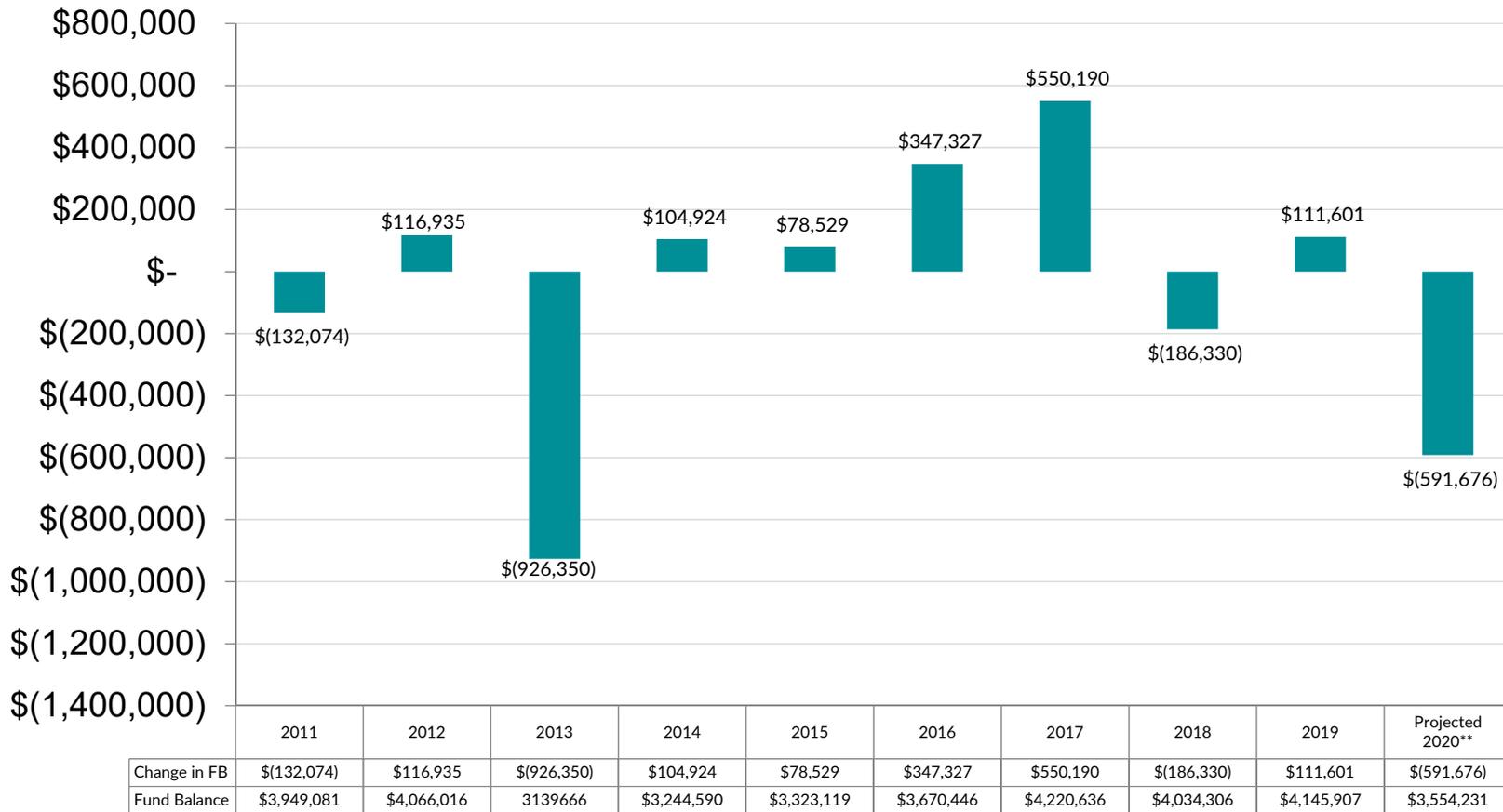
Waverly Community Schools State Aid Cash Flow Borrowing Five-Year Comparison

Year Ended June 30





Waverly Community Schools General Fund Balance – Net Change History Year Ended June 30

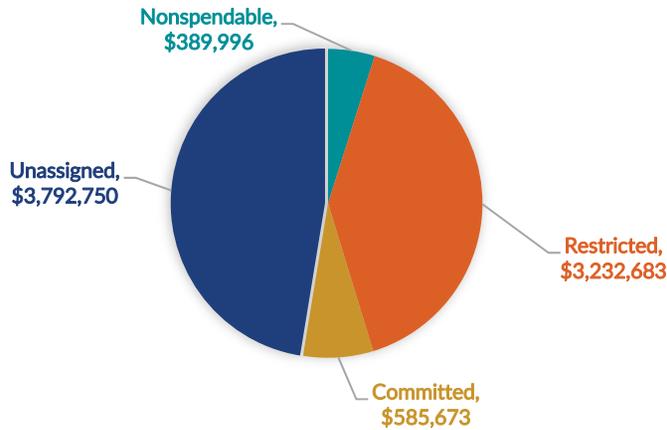


** Includes a budgeted 1.5% favorable expenditure variance.

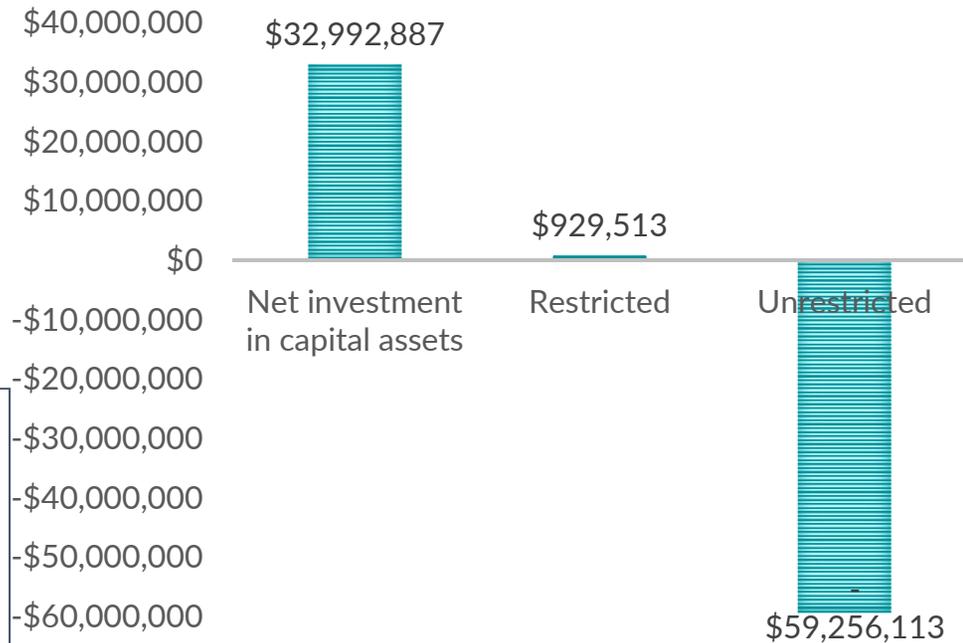


Waverly Community Schools Fund Balance to Net Position Reconciliation June 30, 2019

FUND LEVEL TOTAL = \$8,001,102



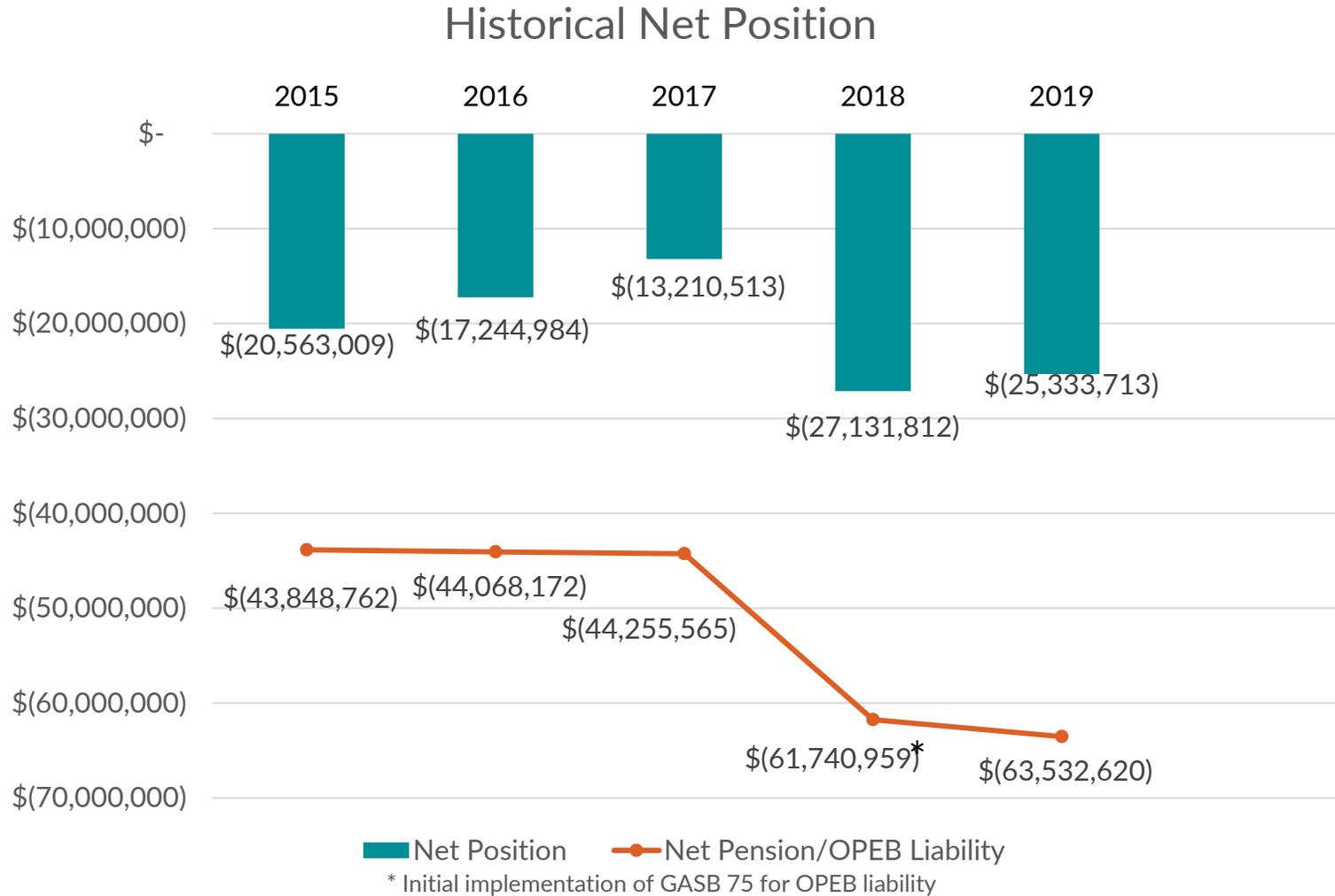
GOVERNMENT-WIDE
TOTAL = \$(25,333,713)



Reconciliation	
Fund Level	\$ 8,001,102
Add:	
Capital assets	46,590,719
Deferred outflows	282,705
Less:	
Bonds Payable	(15,630,000)
Compensated absences	(984,325)
Accrued interest	(61,294)
Deferred Inflows	(2,300,851)
Net Pension and OPEB Obligations	<u>(61,231,769)</u>
Government-Wide	\$ <u>(25,333,713)</u>



Waverly Community Schools Five Year Historical Net Position Years Ending June 30



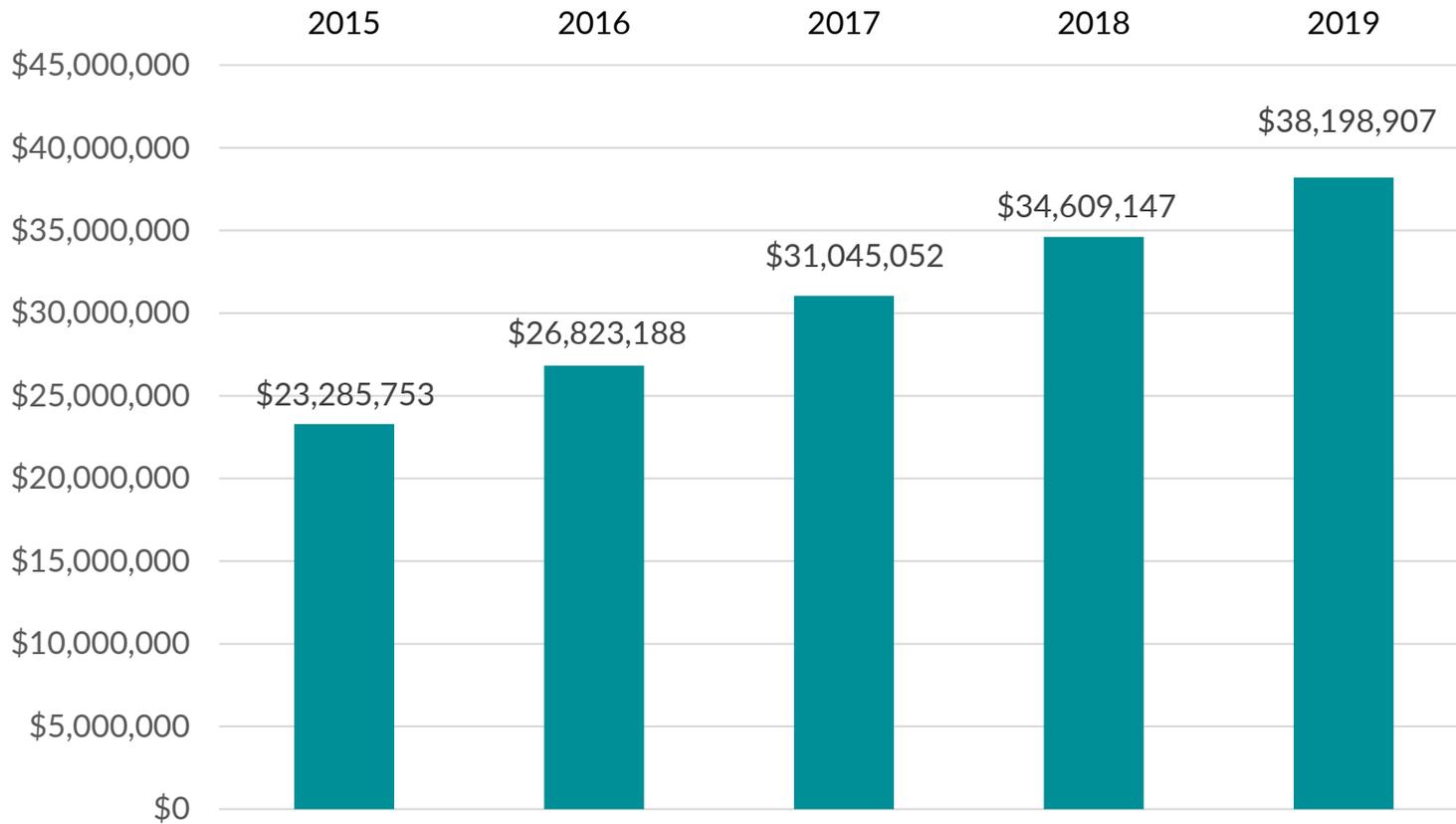
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Waverly Community Schools

Five Year Historical Net Position Years Ending June 30 Without Net Pension or Net OPEB Liabilities

Historical Net Position



13



•Thank you.

Michael D. Foster, CPA
(Michael.Foster@plantemoran.com)

Jamie Essenmacher, CPA
(Jamie.Essenmacher@plantemoran.com)

Yan L. Zhuang, CPA
(Yan.Zhuang@plantemoran.com)

Minutes of Organizational Meeting

The Board of Trustees Waverly Community Schools

Opening of Meeting

The Regular meeting of the Waverly Community Schools Board of Education was held Monday, September 16, 2019, in the Board Room of the Waverly Administrative Center, 515 Snow Rd., Lansing, MI. The meeting was called to order at 6:30 PM by Board President, Mary Ann Martin and the pledge to the flag was led by WMS Principal, Mike Moreno.

Members Present: Mrs. Mary Ann Martin, President
Mrs. Holly Nester, Vice President
Mrs. Rhonda Sosnowski, Treasurer
Mrs. Alicia Guevara Warren, Trustee
Mr. Chris Beasley, Trustee

Members Absent: Mrs. Amy Krause, Secretary
Mrs. Melissa Sherry, Vice Secretary-Treasurer

Staff Present: Mrs. Kelly Blake, Superintendent
Mr. Evan Nuffer, Director of Finance
Dr. Lara Slee, Director of Teaching & Learning
Patty Roost
Todd Simon
Chris Huff
Shawn Talifarro
Vickie Tisdale
Terri Collett-Such
Mike Moreno
Molly Francis

Others Present: Parent – Yolanda Anderson

Correspondence:

Member Sosnowski mentioned a very nice thank you letter from the Krause family.

Public Comment:

None

Adoption of Agenda

A motion was presented by Member Nester and supported by Member Sosnowski.
Motion: The Board of Education approve the agenda as written.

Motion carried. VOTE: AYES - 5; NAYS – 0; ABSENT - 2

*****Approval of Minutes**

The minutes of the regular meeting of August 19, 2019 were approved as presented.

Advisory Committee Reports – None

*****Personnel Report #19-22 – For Action**

The Board of Education approved the

Employment of:

Certified: Kristina Meeker – Alternative Ed Teacher – WHS
Peter Sherry – PE.Health Teacher – WMS & WHS

Employment of:

Non-Certified: Phyllis Konen – Asst. Sec. – Elmwood
Corinthia Conner – Food Serv. – Elmwood
DiAnne Warfield – Elem. Lib. Media – 1 yr. – Colt
Jeannette Payne – Food Serv. – Winans
Carmen Olger – Assoc. Preschool Teacher – Colt
Amari Glaspie – Asst. Sec. – Winans
Mateo Palacios – Spec. Ed. Parapro – WMS
Rosemary Moore – Food Serv. – East Inter.
Jessica Allie – Food Serv. - Colt

Resignation of:

Certified: Tim Cornman – Phys. Ed. Teacher – WMS
Stephanie Biscorner – 2nd Grade Teacher – Elmwood

Resignation of:

Non-Certified: Nikolaos Pehlivanoglu – Food Serv. – WMS
Marilyn Hester – Bus Driver – Serv. Bldg.

Transfer of:

Certified: Nicole Woodard – Spec. Ed. Teacher Colt – to Spec. Ed. Teacher
Elmwood
Heather Wakefield – Spec. Ed. Parapro Colt – to Resource Room Teacher
Colt
Misty Church – 2nd Gr. Teacher Winans – to 2nd Gr. Teacher Elmwood

Termination of:

Non-Certified: Tayanna Thomas – Food Serv. – Colt
Tamra Kosier – 2nd Shift Custodian - Elmwood

*****Finance Report #19-23 – For Action**

The Board approved the Finance Report as written.

Superintendent's Report:

- Superintendent Blake reported that on November 2nd from 8:30 – 3:30 @ WHS there will be Michigan Regional Global Teaching Dialogue. She showed a video that will be played at this event.
- Overall it has been a great start to the 2019-2020 school year.

- Superintendent Blake said that we all give our deepest sympathy to the parents of Serenity Allen. There were counselors that came from Haslett to help our kids.
- Pre-Bond work is going on right now thru December with the architects reviewing our facilities and making recommendation the Board in January. It will be at least 18-24 months before we try to go for a bond issue.
- Page Program – our WHS kids are at the Capital being treated like college interns giving these kids an experience of a lifetime. There are 20 students going 3 hours per day. Teacher Tiernan O'Rourke is working with our kids giving them credit in Economics or Physics for their work.
- New section to the clothing closet because of the Page Program so that kids have access to clothes to be able to dress accordingly for work. Our Communities in Schools group are doing surveys to see what the greatest needs are.

Public Comment:

Teri Collette Such – WESPA & WEA have once again teamed up to host the Trunk or Treat again in the WMS Parking lot. If you are interested in helping or opening your trunk to hand out treats give Teri a call. She is asking that Principals in the lower grades pass out flyers to students. The first year they did this they had 400 kids come to Trunk or Treat, last year they had 500.

Other Board Business

Member Guevara Warren said that she thought it was a great 1st day of school.

Member Martin mentioned that she went to the ISOA Meeting and the Wilson Talent Center is at record employment. In the Cuisine class alone there are 90 students in a class that used to be about 18. East Lansing has 2 of their 5 elementary schools up and running. Webberville has a teacher agreement. Williamston has lots of new teachers. Member Martin encouraged people to send letters to their State Representatives about the School Finance Budget. Member Martin also wanted to thank everyone that has supported Jason & Amy Krause's family through this difficult time. Also, thank you to all that helped out our students after a recent student death.

Adjournment at: 6:53 PM

***Denotes Consent Agenda

Respectfully submitted,



Amy Krause, Secretary

par

**WAVERLY COMMUNITY SCHOOLS
BOARD OF EDUCATION
REGULAR MEETING
October 21, 2019**

Report #19-24

Subject: Personnel Report***

A. Employment – Non-Certified

<u>Name</u>	<u>Position</u>	<u>Salary</u>	<u>Effective</u>
Marla Brown	Food Service Lunch Aide Elmwood	\$12.02/hr	09/25/2019
James Clyde	High School Spec Ed Paraprofessional	\$16.90/hr	10/02/2019
Rod Watts	HS Boys Varsity Basketball Coach	\$5,739	10/01/2019
Rhonda Snook	Colt Paraprofessional	\$17.61/hr	10/15/2019

B. Resignation – Certified

<u>Name</u>	<u>From Position</u>	<u>Reason</u>	<u>Effective</u>
Pat Klein	Social Worker – East	Personal	10/31/2019

C. Transfer – Certified

<u>Name</u>	<u>From Position</u>	<u>To Position</u>	<u>Effective</u>
Jenna Davis	High School Special Education	Winans Special Ed Teacher	10/14/2019

D. Retirement – Non-Certified

<u>Name</u>	<u>From Position</u>	<u>Reason</u>	<u>Effective</u>
Virginia O’Connor-Doyle	Student Services Secretary HS	Personal	10/31/2019

**WAVERLY COMMUNITY SCHOOLS
BOARD OF EDUCATION
REGULAR BOARD MEETING
OCTOBER 21, 2019**

Report #19-25

FOR ACTION***

Subject:

Finance Report

Recommendation:

It is recommended the following be approved:

Financial Report:

The cash balance as of August 31, 2019 was \$3,363,629.69. Receipts during September, consisting of property taxes, and other revenues in the amount of \$2,075,522.95 minus disbursements during September of \$3,474,595.16, left the district with a General Fund cash balance, as of September 30, 2019, of \$1,964,557.48, including \$1,500,000.00 from the issuance of a State Aid Note.

2019-20 General Fund expenditures/transfers-out exceed revenues/transfers-in by \$4,545,138. A summary of year to date activity in comparison to the original budget is included in the supporting documentation.

2019-20 Sinking Fund expenditures exceed revenues by \$532,620. A summary of year to date activity in comparison to the budget is included in the supporting documentation.

2019-20 Public Improvement Fund expenditures/transfers-out exceed revenues/transfers-in by \$4,587. A summary of year to date activity in comparison to the budget is included in the supporting documentation.

The balance of the 2019 Building and Site, Series III Bonds remaining to be allocated, including \$52,070 of accrued interest and proceeds from the sale of surplus equipment, is \$706,635. A summary of life to date activity is included in the supporting documentation

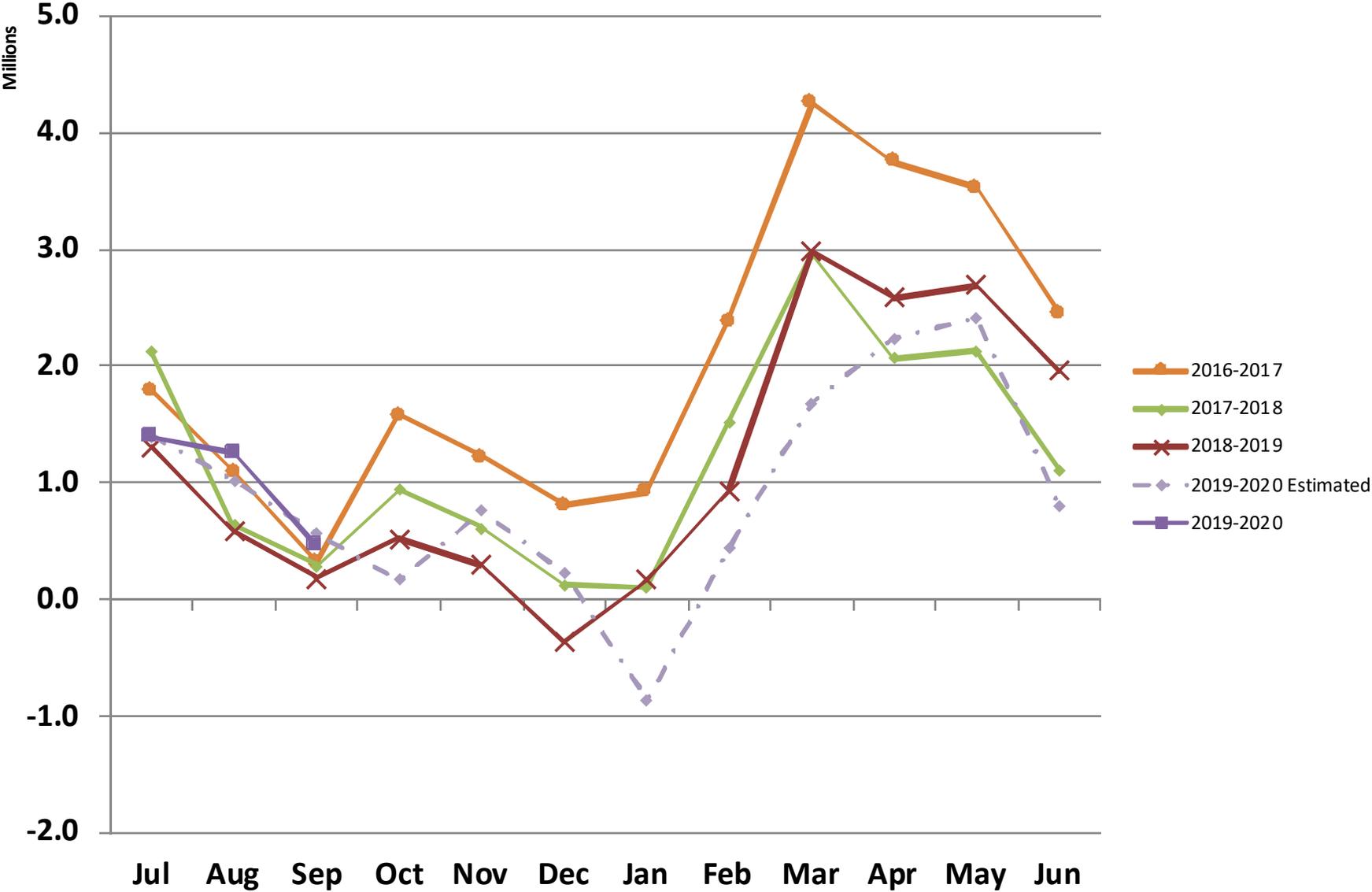
Waverly Community Schools

Finance Committee - Cash Position Report

For the Month Ended September 30, 2019

Balance on Hand August 31, 2019	3,363,629.69
Revenues	
State Aid	-
Taxes	526,985.73
Other Revenue	103,630.83
Interfund Transfers In	1,444,906.39
State Aid Note Proceeds	-
	<u>2,075,522.95</u>
Disbursements	
Payroll and Related Liabilities	(2,783,603.92)
Other Expenditures	(690,618.26)
State Aid Repayment	-
	<u>(3,474,222.18)</u>
Prior Month Adjustments During September 2019	(372.98)
Balance on Hand September 30, 2019	<u><u>1,964,557.48</u></u>
PNC Bank - General	1,882,660.85
MILAF	7,737.15
PNC Bank - Payroll	74,159.48
Comerica - Checking	-
	<u><u>1,964,557.48</u></u>
Difference	0.00

Waverly Community Schools Cash Flow Analysis (Monthly Lows)



Waverly Community Schools
General Fund - Budgetary Comparison Schedule
For the Month Ended September 30, 2019

	Original Budget	Actual	Over (Under) Budget	% Available
Revenue				
Local sources	9,587,085	1,417,991	(8,169,094)	85.2%
State sources	23,059,260	-	(23,059,260)	100.0%
Federal sources	749,258	-	(749,258)	100.0%
Intergovernmental	2,866,968	2,699	(2,864,269)	99.9%
Transfers In	90,000	-	(90,000)	100.0%
Total revenue	36,352,571	1,420,690	(34,931,881)	96.1%
Expenditures				
Current:				
Instruction:				
Basic program	15,974,610	2,118,129	(13,856,480)	86.7%
Added needs	5,110,326	713,269	(4,397,057)	86.0%
Total instruction	21,084,936	2,831,398	(18,253,537)	86.6%
Support Services:				
Pupil	3,189,913	431,075	(2,758,838)	86.5%
Instructional staff	1,548,112	316,167	(1,231,945)	79.6%
General administration	485,408	149,358	(336,050)	69.2%
School administration	2,416,439	599,710	(1,816,729)	75.2%
Business	561,122	127,232	(433,890)	77.3%
Operations and maintenance	3,708,160	823,299	(2,884,861)	77.8%
Pupil transportation services	1,067,043	161,108	(905,935)	84.9%
Central	562,355	183,643	(378,712)	67.3%
Other	82,194	13,832	(68,362)	83.2%
Total support services	13,620,746	2,805,425	(10,815,321)	79.4%
Athletics	627,679	112,748	(514,931)	82.0%
Community services	42,637	10,323	(32,314)	75.8%
Non Publics	19,400	-	(19,400)	100.0%
Facility Acquisition	-	-	-	0.0%
Debt service:				
Principal	135,000	-	(135,000)	100.0%
Interest	9,050	-	(9,050)	100.0%
Capital outlay	275,219	85,556	(189,663)	68.9%
Payments to other public schools	1,336,854	120,378	(1,216,476)	91.0%
Total expenditures	37,151,521	5,965,828	(31,185,692)	83.9%
Excess of Revenue (Under)Over Expenditures	(798,949)	(4,545,138)	(3,746,189)	
Transfers Out	350,000	-	(350,000)	100.0%
Change in Fund Balance	(1,148,949)	(4,545,138)	(3,396,189)	
Favorable Expenditure Variance (1.5%)	557,273			
Projected Change in Fund Balance	(591,676)	(4,545,138)		
Fund Balance - Beginning of year	4,145,907			
Fund Balance - End of year	3,554,231			
	9.6%			

Waverly Community Schools
Sinking Fund - Budgetary Comparison Schedule
For the Month Ended September 30, 2019

	Revised Budget	Actual	Over (Under) Budget	% Available
Revenue				
Local sources	835,436	122,579	(712,857)	85.3%
State sources	-	-	-	0.0%
Federal sources	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Transfers In	-	-	-	0.0%
Total revenue	835,436	122,579	(712,857)	85.3%
Expenditures				
Current:				
Support Services - Business	-	-	-	0.0%
Support Services - Central	-	-	-	0.0%
Facilities Acquisition, Construction and Improvements:				
Site Acquisition Services	-	-	-	0.0%
Site Improvement Services	-	-	-	0.0%
Architecture and Engineering Services	98,863	42,144	(56,719)	57.4%
Building Acquisition and Construction Services	-	-	-	0.0%
Building Improvement Services	886,585	613,055	(273,529)	30.9%
Other Acquisition and Construction Services	-	-	-	0.0%
Total expenditures	985,448	655,199	(330,248)	33.5%
Excess of Revenue (Under)Over Expenditures	(150,012)	(532,620)	(382,609)	
Transfers Out	-	-	-	
Net Change in Fund Balance	(150,012)	(532,620)	(382,609)	
Fund Balance - Beginning of year	923,000	923,000		
Fund Balance - End of year	772,989	390,380		

Waverly Community Schools
Public Improvement Fund - Budgetary Comparison Schedule
For the Month Ended September 30, 2019

	Original Budget	Actual	Over (Under) Budget	% Available
Revenue				
Local sources	-	1,545	1,545	0.0%
State sources	-	-	-	0.0%
Federal sources	-	-	-	0.0%
Intergovernmental	-	-	-	0.0%
Transfers In	350,000	-	(350,000)	100.0%
Total revenue	350,000	1,545	(348,455)	99.6%
Expenditures				
Current:				
Support Services - Business	-	-	-	0.0%
Support Services - Operations and Maintenance	33,000	-	(33,000)	100.0%
Support Services - Transportation	264,000	-	(264,000)	100.0%
Support Services - Central	-	-	-	0.0%
Facilities Acquisition, Construction and Improvements:				
Site Acquisition Services	-	-	-	0.0%
Site Improvement Services	1,046	6,133	5,087	-486.3%
Architecture and Engineering Services	-	-	-	0.0%
Building Acquisition and Construction Services	-	-	-	0.0%
Building Improvement Services	-	-	-	0.0%
Other Acquisition and Construction Services	-	-	-	0.0%
Total expenditures	298,046	6,133	(291,914)	97.9%
Excess of Revenue (Under)Over Expenditures	51,954	(4,587)	(56,541)	
Transfers Out	-	-	-	
Net Change in Fund Balance	51,954	(4,587)	(56,541)	
Fund Balance - Beginning of year	585,673	585,673		
Fund Balance - End of year	637,627	581,086		

Waverly Community Schools
2019 Building and Site Bonds, Series III
Budget Summary
As of September 30, 2019

	Budget	Actual	Encumbered	Balance Remaining
Construction				
Remodeling	-	-	-	-
Site Improvements	-	-	-	-
Technology Infrastructure	-	-	-	-
Construction Base Budget Subtotal	-	-	-	-
Technology Equipment - Contract				
Interactive Classroom	-	-	-	-
Network Equipment	-	-	-	-
Wireless Network	-	-	-	-
Phone System	-	-	-	-
AV Systems	-	-	-	-
Video Distribution/Video Production	-	-	-	-
Tech Equipment Contract Subtotal	-	-	-	-
Technology Equipment - Owner PO				
Computers/Mobile Devices	901,471	178,709	15,882	706,880
Servers/Backend Systems	-	-	-	-
Printers	81,929	-	82,404	(475)
AV Equipment	-	4,789	2,320	(7,109)
Non-Instructional Equipment (from FFE)	-	-	35,931	(35,931)
Tech Equipment Owner PO Subtotal	983,400	183,498	136,537	663,365
District				
Loose Equipment (Furniture & Transportation)	-	-	-	-
Project Contingency	-	-	-	-
Owner GC/Contingency/Issuance Costs	13,600	22,400	-	(8,800)
Field General Conditions	-	-	-	-
Architect	-	-	-	-
Tech Design/Construction Mgr	-	-	-	-
District Subtotal	13,600	22,400	-	(8,800)
Totals	997,000	205,898	136,537	654,565

**WAVERLY COMMUNITY SCHOOLS
BOARD OF EDUCATION
REGULAR BOARD MEETING
OCTOBER 21, 2019
Report #19-26**

FOR ACTION

Subject:

Summer Tax Collection Resolution

Recommendation:

The Superintendent recommends the Board of Education adopt the Annual Summer Tax Resolution, invoking for 2020 its previously adopted, ongoing resolution imposing a summer tax levy of one-half (1/2) of school property taxes upon property located within the School District. A copy will be affixed to the official minutes of this meeting.

Statement of Purpose:

Adoption of the summer tax collection resolution will allow local units of government to collect summer property taxes for the District.

Budget Impact:

If the resolution is not adopted, the district may not be able to collect summer taxes. This would create cash flow problems as well as added expense in interest and legal fees.

Historical Perspective:

By January 1st of each year, the school district is required to notify the various taxing authorities of the intention to request collection of summer taxes.

Through correspondence from the school district's legal counsel, it has been suggested that the district adopt a resolution to meet legal requirements of School Code Section 1613, more particularly, 1982 P.A. 333 (Summer Tax Collection Statute).

A Michigan Court of Appeals decision has been issued "...Where a school board has adopted an ongoing resolution establishing summer tax collection, the board is required each year, before January 1, to take official action invoking the previously adopted resolution to collect the summer tax levy by requesting each township and city to collect. The ongoing resolution eliminates the yearly need to publish notice of a public meeting to institute a summer tax levy...".

Discussion of Options:

The Board may entertain a motion to adopt the resolution as presented or reject the resolution. If the resolution is rejected the District will only levy property taxes for the winter tax levy.

Rationale for Proposal:

It is necessary to adopt this resolution to allow for the collection of summer property taxes, which will aid the District in cash flow.

Strategic Plan Reference:

Strategy #2 – Communication: We will enhance communications within the district and with the community to improve relationships among all key constituent groups to better achieve our mission.

WAVERLY COMMUNITY SCHOOLS
ANNUAL SUMMER TAX RESOLUTION

Ingham, Eaton, and Clinton Counties, Michigan

A regular meeting of the Board of Education of said District was held at the Administrative Center, 515 Snow Road, Lansing, Michigan, in said District, on the 21st day of October 2019, at 6:30 o'clock p.m.

The meeting was called to order by _____.

PRESENT:

ABSENT:

The following preamble and resolution were offered by Member _____ and supported by Member _____.

WHEREAS, this Board of Education by resolution of January 26, 1983, determined to impose a summer property tax levy to collect one-half (1/2) of school property taxes, including debt services, upon property located within the School District, beginning with 1983 and continuing from year to year until specifically revoked by the Board of Education.

NOW THEREFORE, BE IT RESOLVED THAT:

1. This Board of Education, pursuant to 1976 PA 451, as amended, hereby invokes for 2020 its previously adopted ongoing resolution imposing a summer tax levy of one-half (1/2) of school property taxes, including debt service, beginning with 1983, and continuing from year to year until specifically revoked by this Board of Education, and requests each city and/or township in which this District is located to collect those summer taxes.
2. The Superintendent or designee is authorized and directed to forward to the governing body of each city and/or township in which this district is located, a copy of this Board's resolution imposing a summer property tax levy on an ongoing basis and a copy of this resolution requesting that each such city and/or township agree to collect the summer tax levy for 2020 in the amount specified in this resolution. Such forwarding of the resolutions and the request to collect the summer tax levy shall be sent so that the appropriate governing bodies receive them before January 1, 2020.
3. The Superintendent or designee is authorized and directed to negotiate on behalf of this District, with the governing body of each city and/or township in which the District is located for the reasonable expenses for collection of the District's summer tax levy that the city and/or township may bill under MCLA 380.1611 or MCLA 380.1612. Any such property agreement shall be brought before this Board for its approval or disapproval.
4. All resolutions and parts of resolutions insofar as they conflict with the provisions of this resolution are and the same are hereby rescinded.

Ayes:

Nays:

Absent:

RESOLUTION DECLARED ADOPTED.

**Amy Krause, Secretary
Waverly Community Schools
Board of Education**

The undersigned, duly qualified Secretary of the Board of Education of Waverly Community Schools of Lansing, Michigan, hereby certifies that the foregoing constitutes a true and complete copy of a resolution adopted by said Board of Education at a regular meeting held on October 21, 2019, the original of which is part of the Board's official minutes. The undersigned further certifies that notice of the meeting was given to the public pursuant to the provisions of the "Open Meetings Act" (Act 267, PA 1976, as amended).

**Amy Krause, Secretary
Waverly Community Schools
Board of Education**