

Manitowoc Public School District
Minutes of the Finance and Budget Committee Meeting
 Tuesday, November 25, 2014

Committee Chairperson Karen Rohrer called the Finance and Budget Committee to order at 11:05 p.m. with committee member and President Linda Gratz present. Superintendent Marcia Flaherty and Director of Business Services Ken Mischler were also present.

Kupper/Ratsch Fund

Ken Mischler stated that he sent information to all the schools to apply for money from the Kupper/Ratsch Fund. The amount available is \$2,198 for Washington Jr. High School and \$18,292 for district-wide allocation. The initial requests for this year totaled \$39,410.68. Superintendent Marcia Flaherty and Ken Mischler reviewed the requests and recommended the requests of **\$2,176.72** for Washington Jr. High School and **\$18,534.85** district-wide for a total of **\$20,711.57** be approved.

Mr. Mischler stated that Stangel Elementary School had not submitted requests for Kupper/Ratsch money last year and was given more money. McKinley School request was higher than usually allowed but was honored with the intention of being \$0 request for next year. Discussion was held regarding the tentative list presented to the Finance and Budget Committee.

A motion to approve the Kupper/Ratsch tentative list of requests was made by Linda Gratz and seconded by Karen Rohrer, and carried. The recommended list will be brought forward to the full Board of Education for approval. Below are the approved committee requests from the Kupper/Ratsch Fund.

School Name/Department	Description	Qty	Unit Cost	Total Cost	Total by School or Dept
Washington Jr. HS	IHT SPIRIT System (1 year License)	1	368.00	368.00	
Washington Jr. HS	IHT SPIRIT- HR Monitors	2	132.20	264.40	
Washington Jr. HS	IHT SPIRIT HR straps	4	9.06	36.24	
Washington Jr. HS	IHT SPIRIT HR Reader	1	183.08	183.08	
Washington Jr. HS	Go! Temp TC1548	15	39.00	585.00	
Washington Jr. HS	8x10 area rugs for writers workshop	2	70.00	140.00	
Washington Jr. HS	Acer C720 Chromebooks (16GB)	3	200.00	600.00	\$2,176.72
Franklin Elem. School	Tablets for Hitachi Starboards	7	245.00	1,715.00	1,715.00
Jackson Elem. School	Hitachi Starboard Interactive Whiteboard	1	1,152.25	1,152.25	
Jackson Elem. School	Heart Rate monitors & straps	2	182.94	365.88	1,518.13
Jefferson Elem. School	Tech Armour Apple iPad mini display screen protectors	3	8.95	26.85	
Jefferson Elem. School	i-Blason iPad mini case	3	24.99	74.97	
Jefferson Elem. School	Apple iPad mini	3	279.00	837.00	
Jefferson Elem. School	i-tune gift cards	8	25.00	200.00	

School Name/Department	Description	Qty	Unit Cost	Total Cost	Total by School or Dept
Jefferson Elem. School (third grade teachers)	12 CD players	12	22.95	275.40	1,414.22
Madison Elem. School	Hitachi Starboard Interactive Whiteboard	1	1,152.25	1,152.25	
Madison Elem. School	Hitachi WT-1 tablet	1	245.00	245.00	1,397.25
McKinley School	Grandios Elite 8x12 Greenhouse Basic kit	1	2,299.00	2,299.00	
McKinley School	Grandio Automatic Roof Window Opener	2	79.99	159.98	2,458.98
Monroe Elem. School	Hitachi Starboard Interactive Whiteboard	1	1,152.25	1,152.25	
Monroe Elem. School	Hitachi WT-1 tablet	1	245.00	245.00	1,397.25
Riverview School	Hitachi Starboard Interactive Whiteboard	1	1,152.25	1,152.25	
Riverview School	Hitachi WT-1 tablet	1	245.00	245.00	1,397.25
Stangel Elem. School	Spirit Monitors	10	189.00	1,890.00	
Stangel Elem. School	Elastic straps	10	9.85	98.50	
Stangel Elem. School	Spirite Reader	1	199.00	199.00	
Stangel Elem. School	Hitachi WT-1 tablet	2	245.00	490.00	2,677.50
Washington Jr. HS	MakerBot Replicator	1	1,375.00	1,375.00	
Washington Jr. HS	Filiment-Dark Blue	1	25.00	25.00	
Washington Jr. HS	Filiment-Black, Red, Yellow	3	18.00	54.00	1,454.00
Wilson Jr. High School	Hitachi Starboard Interactive Whiteboard	1	1,152.25	1,152.25	
Wilson Jr. High School	Hitachi WT-1 tablet	1	245.00	245.00	1,397.25
Lincoln High School	Samsung Chromebooks 11.6 screen	6	213.84	1,283.04	
Lincoln High School	Various book titles	6	70.83	424.98	1,708.02
District-wide Total				\$18,534.85	\$18,534.85
Grand Total				\$20,711.57	\$20,711.57

Board of Education Policy Update

Ken Mischler stated that he is bring forward for a first read a change in Policy 6800, SYSTEM OF ACCOUNTING. The replacement policy is reflection of Statement No. 54 from the Governmental Accounting Standards Board (GASB). The new fund balance classifications are as follows:

- A. **Nonspendable fund balance** - amounts that cannot be spent because they are either (a) not in a spendable form (which includes items that are not expected to be converted to cash – e.g., inventories or prepaid amounts) or (b) legally or contractually required to be maintained intact (e.g., the corpus of an endowment fund).
- B. **Restricted fund balance** - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- C. **Committed fund balance** - amounts constrained to specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint.
- D. **Assigned fund balance** - amounts the Board intends to use for a specific purpose but are neither restricted nor committed; intent can be expressed by the Board or by an official or committee to which the Board delegates the authority.
- E. **Unassigned fund balance** - amounts that are available for any purpose; these amounts are reported only in the general fund.

A motion to approve the first read of Policy 6800 was made by Linda Gratz and seconded by Karen Rohrer, and carried.

Referendum

Discussion was held on the failed referendums on Novemeber 4th and what course of action is next. Some of the area of discussion included:

- Recurring versus non-recurring.
- If non-recurring, how many years?
- List of items the Manitowoc Public School District would use the money for.
- Should be go back in April?
- If we go back for a referendum, should there be 3 questions or just one question?
- What should be the amount of the referendum?

No action was taken on this topic, but the subject of referendum will be brought forward to the Board of Education with more information and details.

The meeting was adjourned at 12:03 p.m.

Respectively submitted,

Ken Mischler
Acting Secretary

F&b 11-25-2014 Kupper