

**Beaver Dam Unified School District  
Board of Education Minutes**

**Accountability Committee Meeting**

**January 18, 2016**

A meeting of the Accountability Committee of the Beaver Dam Unified School District Board of Education was held on the above date at the Educational Service Center at 5:30 p.m. Board members present: Bev Beal-Loeck, Jim Jansen, Marge Jorgensen, John Kraus, Jr., Laura Lerwick, Lisa Panzer, Chad Prieve, Gary Spielman, and Joanne Tyjeski. Administration present: Bob Avery, Director of Business Services, Sharon Bliefert, Director of Human Resources, Mark DiStefano, High School Principal, Sandra Garbowicz, Director of Teaching and Learning, and Steve Vessey, Superintendent. Others Present: John Knepel (Partner, Baker Tilly Virchow Krause)

Mr. Vessey worked with the committee on a Google document and each meeting will have a new document in Google Drive to work on.

Mr. Knepel, from Baker Tilly Virchow Krause, shared the fiscal year 2015 audit report. The audit includes the opinion that the report is “unmodified,” or clean. There is a new net pension asset item noted in every Wisconsin school district’s report. The Wisconsin Retirement System is overfunded by \$4 billion, of which the District has an asset of \$3.9 million. This is reflected on the government-wide statements. There is one finding regarding the internal control over financial reporting, resulting from the auditors preparing the District’s financial statements. This is a common finding most school districts in the state. There were no findings of deficiencies or material weaknesses. He concluded that this was “a very good audit” and that many things raised in the past “have been cleaned up.”

Mr. Avery presented a report summarizing the finding and providing action plans to address the auditor comments in the report. He also noted the findings from the fiscal year 2014 report, which have been addressed.

Mr. Avery presented the second quarter budget to actual report. The District has expended 44.6% of its budget as of 12/31/15. The District was at 47.6% last year and the expected percentage at this point in the year is 45.0%. There are no red flags to note. Fund 27 (special education) is on target at 40.0%. Revenues are at 24.2%, which results in a deficit cash flow situation. This reflects the timing of state general aid payments and when tax revenues are received.

Mr. Avery reported that the dust collector in one of the two high school woodshops is malfunctioning. It is recommended that the District replace it rather than repair it, due to its age. The new Buildings and Grounds Coordinator will be informed on this issue and a decision on how to proceed will be made soon.

The first High School Community engagement session is February 1<sup>st</sup> at 6:00 p.m. The session will open the meeting with a 5-10 minute discussion and then Mr. Kent from Plunkett Raysich Architects will review the Facility Conditions Report. The session will conclude with a group building tour, which will finish in the science wing. The focus will be fixing the issues with the existing structure. The tours will evolve throughout the process, based on community feedback.

There was nothing new to report on safety across the district.

The next Accountability Committee meeting is scheduled for February 15<sup>th</sup>.

Minutes submitted by Bev Beal-Loeck, Committee Chair.