

**EUP School Business Officials
Friday, October 20, 2023
EUPISD
10:00 am**



Attendance: Sarah Pleiman, Michelle Benin, Jordan Fountain, Karen Smith, Tracy Rye, Cheri Bush, Tracy McCord, Lisa Sandvik, Cami Slater, Marie Schroeder, Nicole Eilola, Marleena Schroeder, Stef Lubben, Melissa Gilhooley, Amanda Nolan, Dena Mayer, Yvonne McConkey, Maddy St. Peter, Breann Eckerle, Tracy Desormeaux, Kristie Anderson

10:00-10:15 Welcome and District Updates

**10:15-10:45 Subcommittee Breakouts
Business Manager**

Tri-County Superintendent's Update

Issues with finding special ed providers (PT, OT) – even virtual providers.

Technology – FCC is exploring Wifi on school buses – more info to come in November (76% discount). Wifi costs \$1,800 per bus.

The ISD is helping to create the environment for fiber lines; High Line Company is building the fiber for connectivity.

Dean Transportation hired a director (Gail). Any district that sends students to LC will share the cost. Buses are running to and from the LC, as well as a route from LC to Rudyard Schools for inclusion. Cost estimates for districts will be out in November.

EUP Regional Talent Network – grant that the ISD applied for; multi-million dollar grant to help students transition from HS into work or higher ed and follow their success for several years. Promise Zone – ISD BOE will vote in November; 3% of growth in local tax revenue will go towards helping local HS students attend higher ed.

LSSU Distance Learning Grant equipment has been ordered.

Legislative Update – new bargaining laws may go into effect a month early (end of February). Retirees can come back after 30 days and earn up to \$15,100 (not applicable for Superintendent position).

MSBO Up North Workshop Update

State Aid categoricals – trying to do as much per pupil as possible; MDE was given no direction on how to do calculations – that is why it's taking so long to receive allocations.

GASB 100 – prior period adjustment vs. revise beginning balance. GASB 101 – compensated absences; probability will be considered. Compensated absences liability will increase. No longer required to factor earned and used time. Only the ending balance will matter.

Auditors are going to be looking at our budget variances more going forward.

Bonds and sinking funds. New sinking funds can be used for student transportation, trucks/vans parts. There are currently 3 types of sinking funds (before 2017, btwn 2017 and 2023, and the new ones). The in-between ones allow you to spend on safe, secure, and connected expenditures.

Construction is no longer considered complete at 95% finished.

Districts need to worry more about arbitrage – if you earn too much interest, you have to pay the federal government back.

State budget – goals going forward are early childhood, early literacy, and improving health, wellness, and safety.

Thrun Update – unions will be trying to put old items into new contracts.

UPSBO Conference Update

FID final correction deadline is November 20th. 147c2 – before you do the FID, make sure you have grant code 263.

SLFS - school level expenditure reporting will potentially replace the CRDC collection.

Continuity of Services plans should be updated.

New competitive grants – lots of them.

Northern Michigan SBO

Panel from Wolgast and IDI and Thrun and PFM – if you earn too much interest, you have to pay the federal government the excess. Wolgast can calculate it every month. Put the excess money into a bank account so when you have to pay for it, it's already set aside.

You can hire someone who represents the school during bond projects and protects you against any issues with construction managers (i.e. Wolgast), architects, etc. Called an owner representative.

House Bill 5021 – 75 day default will change to Pension Plus 2 instead of DC.

ORS may implement a new retirement plan (not much info on this).

Rehmann is auditing ESSER II; they are looking at your LEA use of funds document on Munetrix and comparing it to your budget. Make your LEA use of funds plan broad. Check them every 6 months. Put it as a standing item on your board agenda. It doesn't require board approval; it just needs to be discussed. If there's nothing to discuss that month, that's fine. Just leave it open for discussion to satisfy the requirement.

You currently can outsource non-instructional staff; unions may challenge this going forward.

Teacher placement, recall, layoff – it is now based on effectiveness, not seniority.

State Aid updates – will be important to read this year due to all of the upcoming changes.

New grant 99d – PD for American history.

New grant Healthy School Program require 50% district match.

New grant K-5 Music Program Grant.

Flowthrough Update

Award letters haven't been sent out yet; the amounts you see in Nexsys are wrong. If you want to know your allocation, send an email to Tracy.

Pupil Accounting Update

Interviews for pupil accounting auditor next week.

Lisa will send out the GAD audit information to those districts who are receiving field audits this year.

Count information needs to be certified and sent to ISD on November 16, 2023.

Transportation – Vans

Vehicles that are transporting students need to be approved. Need to submit a waiver with VIN, make, model, year.

If van is used for shared purpose, use a log to charge departments for actual mileage.

MNA Conference Updates

When you sit at the table, explain your proposal before you actually give them the proposal.

Attorneys say not to include board of education members on your bargaining team.

Prohibited subjects were originally enacted to help local districts deal with a loss of funding.

Tenured status is achieved by working in a district for 5 years and receiving an effective rating; or working in a district for 4 and receiving a highly effective rating. Once a teacher is tenured, it is hard to fire them.

Payroll/Benefits/HR/AP

MESSA Disability Overpayments

- **Tahquamenon-FICA overpayment**

ORS Benefit Plan Change Due to Attaining 30 Years of Service

New 1099 Requirements

- **2023 paper copies moved to electronic**
- **TCC code and EIN**

Cell Phone Stipends

- **Copy of bill monthly or every 6 months**
- **Illegal to go retro**

Retirees Returning to Work

- **6 months after retirement**
- **Bonafide termination**
- **Have to be separated for 30 days**
- **If returning after 30 days, capped per calendar year at \$15,100**
- **If you wait 6 consecutive months to come back, there is no cap on earnings.**

MSBO Payroll Listserv – Teacher September Pay Audit

- **newsletter ORS**
- **payroll audit**
- **new employees**
- **hours 20 pays**
- **Group solutions. HR/Payroll**
- **One time abatement**

W2 Balancing

- **matching calendar dates**

10:50-11:15 Subcommittee Report Back

11:15-12:00 New ORS Retirement Rules

3% HCC and 941x – Private Letter Ruling Update

E-Rate Consortium – USF Update & Grant Application Submission

Jeanine working on application for FY 24-25 - will be done by end of November.

MIB has been approved for this year. Internet has not been approved yet.

Tips/Tricks Sharing

Round Table

12:00 Room Open – FID workshop

SAVE THE DATE

Year-End W-2 / 1099 Work Session – December 15