



PLYMOUTH-CANTON  
COMMUNITY SCHOOLS  
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## Finance & Operations Committee

October 19, 2023

### MINUTES

**Meeting called to order by:** Member Kehoe 5:33 p.m.

**Board of Ed members present:** Kehoe (Christenson and Picard-absent)

**District staff:** Merritt, Piesz, Gruszczynski, Welch, Jory

**Citizen Reps:** absent **Presenters:** McCarthy & Smith/B. Gesaman, N.

Tindell; Plante & Moran/ J. Higgins, L. Mink **Others present:** John Johnston

**Public Comments** – none.

**Approval of Prior Meeting Minutes** – October 5, 2023 - approved.

#### **Plante & Moran Audit Presentation for the fiscal year ending June 30,**

**2023**- Ms. Piesz introduces Lindsay Mink and Jeff Higgins from Plante & Moran. Mr. Higgins gives an overview of the audit process and shares a description of the audit reports that Plante Moran provide to the district annually. Mr. Higgins shares a PowerPoint presentation that shows highlights of the 2022-23 fiscal year audit. He confirms that the audit process went very smoothly, and that P-CCS had a “clean” opinion, with no issues or difficulties. Ms. Mink takes us through the remainder of the slides, such as a description of the district balance sheet, the general fund revenue breakdown, the comparison of foundation allowance over 10 years, a look at our enrollment numbers, fund balance history, and the enhancement millage revenue. Mr. Higgins and Ms. Mink answer committee questions and make note of key points that need to be conveyed during the audit presentation during Tuesday night’s Board of Education meeting.

Ms. Mink goes on to give a high-level overview of the three annual audit reports provided: The Financial Report, the Federal Awards Report, and the Report “Letter to the Board of Education”. The committee has a chance to ask questions and get clarification on the reports.

Member Kehoe adds that for the last three years we had planned to use fund balance, but due to federal funds we have not had to. That federal funding is coming to an end soon, and we will need to plan ahead diligently to avoid the financial cliff. Having an adequate fund balance will be necessary to combat shortfalls.

The auditor's recommend that we update processes and procedures related to the relationship between the Business Office and the Human Resources department. We began this work this year, but Wayne RESA needs to make some programming changes to support the transition, and they will result in a delay of the progress.

### **P-CCS Summary Financial Update for the Period Ending June 30, 2023-**

Ms. Piesz shares the fiscal year-end Financial Update presentation. The presentation shows final numbers for the 2022-2023 fiscal year. This presentation bridges the gap between the final budget amendment and the actual numbers for the year ended June 30, 2023.

The overall revenue received as of June 30, 2023 was just slightly below 100% of the total budget. The overall expenditures through June were approximately 97.7% of budgeted amounts, which is consistent with historical averages. Differences can be attributed to differences in timing of the receipt of goods, or unanticipated expenses, due to the moving of salaries and benefits over to 11t grant funds. The net change in fund balance is better than anticipated by \$4.7 million or 2.3% of current General Fund expenditures at June 30, 2023.

### **Bid Package #MS-2 East and West Middle Schools Approval for Design to**

**Bid** - Mr. Gesaman is here from McCarthy & Smith to show the committee a first look at the design for Bid Package #MS-2, which consists of Additions and Renovations at both East and renovations at West Middle School. In order to achieve these final designs there were many meetings with building administrators, staff, stakeholders, and the bond steering team. The team walked the areas with teachers as well as office staff old and new. The presentation shows the proposed design for each building, with the areas slated for work highlighted. The budget for the MS-2 package was \$10,230,822.90, the design estimate with LED light replacement removed is \$9,902,961.50, so there is a potential positive variance of \$327,861.40. The work will be bid out in November, and presented to F&O in December. Construction on these two projects will begin summer of 2024. West MS should be complete by fall of 2024, and East MS will be completed January 2025.

**Approval to Purchase a GMC Savana 2500 Cargo Van for the Maintenance Department**

Rich Welch is here to request the purchase of a new van for the skilled trades staff member (HVAC). A 2003 van we had was stolen this past winter and involved in an accident. This new van will replace truck #T-71. This is the base unit, and maintenance staff will build it out with shelving and add security locks. Ford vans were unavailable, so a GMC van was the best option. This purchase will be made using state consortium pricing.

**Approval for Sidewalk Replacement at Hoben Elementary**

Mr. Gruszczynski shares with the committee that we received this recommendation from Canton Township in the spring, but we were waiting to see the whether this sidewalk work would impact the upcoming bond work, and it has been determined that it will not. We planned to use the General Fund work order account, but we will instead be able to use 2019 Bond Funds to cover this expense.

Adjourned: **6:30 p.m.**