

BOARD OF EDUCATION, THURSDAY, December 14, 2023, 6:00 p.m., MJHS Library

The Board of Education met in regular session on **THURSDAY, December 14, 2023**, with the following members present: Mr. Crews, Mrs. Hendrix, Mr. Lyan, Mr. Macke, Mr. Maurer, and Mrs. Rayhel were present. Superintendent Ross and administrators Ritchey, Maxwell, Lake, and Sisson were also present.

Mr. Macke called the meeting to order at 6:00 p.m. The Pledge of Allegiance was recited, lead by Mr. Maurer.

During the public comment, a prayer was offered by Melissa Sherrill. Stephanie Fox publicly praised David Xanders and Dave Maynard for how well they are doing with maintenance and custodial duties. David Macke, board of education president, spoke regarding the passing of former Board of Education President, Judy McConchie. He noted her contributions to Marshall Schools and the community, and identified her as a visionary and the gold standard by which all board members should be measured. She will be missed.

Mr. Gard arrived at 6:05 p.m.

Mrs. Hendrix offered a motion, seconded by Mr. Crews, to approve the minutes (regular and Athletic Committee), treasurer's report, and bills from the month of November. On roll call the vote was as follows: Mr. Crews, aye; Mrs. Rayhel, aye; Mr. Maurer, aye; Mr. Lyan, aye; Mr. Gard, aye; Mrs. Hendrix, aye; and Mr. Macke, aye.

Administrators and Mr. Ross shared their board reports. Mr. Ritchey highlighted the many positives going on and noted a vote on an IHSA proposal for football divisions taking place through December 18th. Mrs. Lake highlighted Mrs. McFarland and her students for their concert that they held, and also noted that 5th and 6th grade boys and girls basketball was underway. Mr. Maxwell gave a shout-out to Mrs. Setzer and Mrs. Wilson for the outstanding performances of chorus and band students at all levels during their holiday concerts. He also highlighted the pen-pal activity between Mrs. Boyer's 4th grade class and Mrs. Hook's 8th grade English classes. Mrs. Sisson highlighted the hard work of her staff to decorate for and host their Christmas open house with almost 300 parents and students attending. Mr. Ross gave an update on health insurance, sharing that the Egyptian Trust was in a much better position financially this year and that he is now a member of the executive committee that is the decision making body for the trust. He shared that he is working on a proposal to have 2 full-time resource officers, so that in the event that the City of Marshall Police were short-handed, the school would always have 1 on hand. Lastly, Mr. Ross shared details of the Board sponsored luncheon for staff to be held on Tuesday, December 19.

Mr. Macke opened the 2023 Property Tax Levy Truth in Taxation hearing. Mr. Ross reviewed the proposed 2023 Property Tax Levy, which was based on an estimated 9% increase in EAV. Mr. Ross noted an underestimation of the rise in EAV last year did

create an extension of taxes that was lower than what was available. He noted an expectation within the state funding formula of local districts to fulfill their local capacity. The levied amounts for each fund along with the end of fiscal year fund balance for each are as follows (Fund \$Levy / \$End of FY Fund Balance): Educational \$3,258,756 / \$3,866,638; O & M \$885,532 / \$979,027; Transportation \$354,213 / \$429,092; Working Cash \$88,553 / \$142,220, Municipal Retirement \$150,000; Social Security \$200,000 (Municipal Retirement and Social Security combined end of FY fund balance \$184,599; Fire Prevention & Safety \$88,553 / \$315,754; Tort Immunity \$185,000 / \$203,415; Special Education \$70,843 / in Ed Fund total; Leasing \$77,666 / in Ed Fund Total; Bonds \$736,151 / \$99,681.

There were no public comments or written comments.

Mr. Macke closed the hearing.

A motion was offered by Mr. Lycan, seconded by Mrs. Hendrix, to approve the Tax Levy as presented. On roll call the vote was as follows: Mr. Crews, aye; Mrs. Rayhel, aye; Mr. Maurer, aye; Mr. Lycan, aye; Mr. Gard, aye; Mrs. Hendrix, aye; and Mr. Macke, aye.

Mr. Ross and the board discussed an Update to the Athletic Code regarding the use of 6th Graders on MJHS Athletic Teams and the use of 7th Graders in 8th Grade Athletic Teams for approval. The Athletic Committee met in November. The committee recommends that the practice of 6th grade students participating in MJHS athletics and 7th graders participating on 8th grade teams only when there are low numbers be memorialized in writing as part of the athletic code. Language proposed for approval is as follows: *6th grade students may participate in MJHS athletics and 7th graders may participate on 8th grade teams when there are low participation numbers as determined by the coaches with administrative approval.* Mr. Crews offered a motion, seconded by Mr. Macke, to approve the addition to the Athletic Code as presented. The motion was approved 7-0 by voice vote.

Kent Kull, accountant for Marshall Schools, presented the Annual Financial Report. Mr. Kull was complimentary of the board, Mr. Ross, and Molly Richardson, for the work the district does with regards to finance. A ISBE financial rating of 3.8 out of 4 was highlighted. Mr. Kull did bring to the attention of the board one finding regarding a coding correction that needs to be made going forward. Mr. Ross detailed as follows: Essentially, in the Special Education Tuition Realm, we have a number of expenditures coded correctly to the Function Code of 4200 which is "Payments to Other Governmental Units - In State - Tuition". What is incorrect is the Object Code used. We used 300 Purchased Services rather than 600 Other Objects. This 300 Object Code had been approved for use by the ISBE for these items in the IDEA Grant for FY 23 and previous fiscal years, but the 600 Object Code is where they want Tuition to land.

These expenditures in question, as listed in our ledger / working budget (source material), are as follows:

Fund Function Code Object Code

Ed In State Tuition Purchase Services
 10 4221 310
 Severe/Profound Ment HDCP \$123,525
 Life Academy (Local Funds)

10 4221 310 00 00 46
 Severe / Profound Ment HDCP \$60,500
 Life Academy (IDEA Funds)

10 4225 310
 Hard of Hearing \$18,755
 Deaf / Hard of Hearing Classroom (Local Funds)

10 4225 310 00 00 46 Hard of Hearing
 \$12,500
 Deaf / Hard of Hearing Classroom (IDEA Funds)

10 4227 310 Behavior Disordered In - State
 \$193,100
 TLC (Local Funds)

10 4227 310 00 00 41 Behavior Disordered In - State
 \$61,900
 TLC (ARP IDEA Funds)

10 4227 310 00 00 46 Behavior Disordered In - State
 \$168,250
 TLC (IDEA Funds)

The Source Material Referenced in the finding is our actual ledger and actual working budget. It is what is used in our budget hearings, what is used on a daily basis, and what is put on display to the public during the development of the budget leading up to the budget and / or amended budget hearings. The numbers in the source material are the real numbers reflected in you financial reports, budget summary, monthly 3 year financial report, and in the budget summaries I share to the board and public.

With these coded as 300 rather than 600, these items did not pull over to the state form, so these expenditures are not reflected in the State Form of the Amended Budget. Thus the appearance on the State Form that we over spent.

No money or dollar amounts have been misrepresented anywhere with the exception of where these did not pull over into the state form due to the 300 object code. Everything is accounted for, and spent in an appropriate way, but we need to change the object code from 300 to 600 this year and moving forward.

Accountant Kull concurred with this assessment. Mr. Lycan asked if this type of error is common. Mr. Kull shared that it is and is easily correctable.

Mrs. Hendrix offered a motion, seconded by Mrs. Rayhel, to accept the Annual Financial Report as presented. The motion was approved 7-0 by voice vote.

Property/ Casualty / /Liability Insurance renewal takes place in December annually. Mr. Ross shared that only the workers compensation renewal was ready at this time with Star Stone providing the only bid reflecting a decrease in premium from \$43316 to \$38,122. Our current Property/Casualty/Liability carrier, Liberty Mutual, will be the only bidder for everything else, but did not have that ready for the December meeting. They are the only bidder and we are still covered up to the January 11 Board meeting date when we would approve their new rates. Mrs. Maurer offered a motion, seconded by Mr. Lycan, to approve the Workers Compensation renewal as presented. On roll call the vote was as follows: Mr. Crews, aye; Mrs. Rayhel, aye; Mr. Maurer, aye; Mr. Lycan, aye; Mr. Gard, aye; Mrs. Hendrix, aye; and Mr. Macke, aye.

Committee meetings were set as follows: Policy Committee, January 11, 4:30 p.m. The Policy Committee (Mr. Macke, Mr. Lycan, and Mr. Gard) will meet in January to review IASB PRESS recommendations from the October PRESS 2023 Issue. Mr. Gard noted that he will be absent. Mr. Crews volunteered to substitute. The Curriculum Committee (Mr. Crews, Mr. Macke, and Mrs. Rayhel) will meet February 8, 4:30 p.m. to review administrative curriculum recommendations.

Spring Break is scheduled for March 29 through April 8. The regular board meeting date would be Thursday, April 11. For the sake of time in getting packets and financial reports ready, Mr. Ross asked for the meeting to be moved to the following Thursday, April 18. Mr. Macke offered a motion, seconded by Mr. Gard, to approve the change in date to the April Regular Board Meeting to April 18. The motion was approved 7-0 by voice vote.

Mr. Maurer offered a motion, seconded by Mr. Crews.,to go into closed session for Personnel 5 ILCS 120/2(c)(1) The appointment, employment, compensation, discipline, performance, or dismissal of specific employees of the public body, including hearing testimony on a complaint lodged against an employee to determine its

validity); Negotiations 5 ILCS 120/2(c)(2) Collective negotiating matters between the public body and its employees or their representatives or deliberations concerning salary schedules for one or more classes of employees The roll call vote was as follows: Mr. Crews, aye; Mrs. Rayhel, aye; Mr. Maurer, aye; Mr. Crews, aye; Mr. Gard, aye; Mrs. Hendrix, aye; and Mr. Macke. The board went into closed session at 6:41 p.m.

Mr. Macke offered a motion, seconded by Mrs. Rayhel, to return to open session. All present voted aye. The Board returned to open session at 6:55 p.m.

Mr. Macke offered a motion, seconded by Mr. Lycan, to approve volunteer coaches as follows: Justin Clark, HS Baseball; Nathan Crews, HS Boys Basketball; HS Track Josh Silva; 5th/6th Boys Basketball Joe English, Tyler Claypool, and Brandon Daugherty. The voice vote was 7-0 in favor.

Mr. Macke offered a motion, seconded by Mrs. Rayhel, to adjourn. All present voted aye. The Board adjourned at 6:56 p.m.

President, Board of Education

Secretary, Board of Education