

December 10, 2019 - Wasatch County School District Board of Education Meeting (Tuesday, December 10, 2019)
[Click for Audio Link of the December 10, 2019 Meeting](#)

Study Session/Site Tour

Rocky Mountain Middle School to tour the new gym addition.
Guests Curtis Livingston and Francis Harrison

Board of Education Meeting called to order at 6:30 PM

Welcome by President Baird

B. Call To Order

Procedural: 1. Roll Call of Members

Members present:

Blaik Baird, Cory Holmes, Mark Davis, Tom Hansen, Tyler Bluth
Superintendent Sweat
Business Administrator Keith Johansen

Procedural: 2. Pledge of Allegiance by Board Member Hansen

C. Information/Celebration

Introduction for special performance by Principal Johnson and Head Secretary, Connie Edwards

Choir Presentation of *The Prayer*, sang by WHS Students Ava Magalei and Jefferson Murdock

Appreciation by board members.

Superintendent shares sentiments about Head Secretary, Connie Edwards. "Thank you for what you mean to WHS, you are remarkable. You are the heart and sole of Wasatch High School."

D. Consent Items

Action (Consent): 1. Consideration and Approval of Consent Items
Resolution: Consideration and Approval of Consent Items E 2. - E11.

Consideration and Approval of Consent Items E 2. - E11.

Motion by Tom Hansen, second by Mark Davis.

Action (Consent), Minutes: 2. Minutes - 10.24.19 Board Meeting
Consideration and Approval of Consent Items E 2. - E11.

Motion by Tom Hansen, second by Mark Davis. All in favor, motion passes.

Action (Consent): 3. Separations
Consideration and Approval of Consent Items E 2. - E11.

Motion by Tom Hansen, second by Mark Davis. All in favor, motion passes.

Action (Consent): 4. New Hires
Consideration and Approval of Consent Items E 2. - E11.

Motion by Tom Hansen, second by Mark Davis. All in favor, motion passes.

Action (Consent): 5. Status Changes
Consideration and Approval of Consent Items E 2. - E11.

Motion by Tom Hansen, second by Mark Davis. All in favor, motion passes.

Action (Consent): 6. Travel
Resolution: Approve travel requests as presented on individual employee travel authorization request forms.

Consideration and Approval of Consent Items E 2. - E11.

Motion by Tom Hansen, second by Mark Davis. All in favor, motion passes.

Action (Consent): 7. Financials

Consideration and Approval of Consent Items E 2. - E11.

Motion by Tom Hansen, second by Mark Davis. All in favor, motion passes.

Action (Consent): 8. Home School

Consideration and Approval of Consent Items E 2. - E11.

Motion by Tom Hansen, second by Mark Davis. All in favor, motion passes.

Action (Consent): 9. School Choice

Consideration and Approval of Consent Items E 2. - E11.

Motion by Tom Hansen, second by Mark Davis. All in favor, motion passes.

E. Action Items

Action: 1. Audit Report - Eide Bailey LLP

Comments by Eide Bailley - Paul Skeen and David Peeden, Managers and Partners at Eide Bailley

Highlights of Report Includes;

Eide Bailly is independent of the district

Risk Based Approach for Audit

Financial packet shares a statement that the opinion is an "unqualified opinion". It is the highest opinion that can be given in the audit, which is the highest level of assurance that can be given.

Management Discussion and Analysis 7 pages of explanation of the economic impact on the district.

Balance Sheet to show flow of funds to Wasatch School District. Significant increase in the unassigned fund balance. Several years ago the balance was not as healthy. "One of the indicators of the health of any entity is the Fund Balance," said Mr. Skeen. "If it is growing over time, chances are you are doing the right things. Your fund balance has grown significantly. Ten or twelve years ago the fund balance was significantly below the limits the state was comfortable with. It has been a decade of constant effort with the district being very fiscally responsible and making sure that all expenditures are appropriate and necessary. A deficient fund balance is not something that turns around quickly. From my perspective, this is a very well run district, very disciplined, cautious, and that's not an easy thing to balance in a district with a growing population with growing infrastructure needs. That can be really hard to do."

David Peeden - Page 7 summarizes the report. Federal and State Funding audits are required, as well as state compliance. We consider non-compliance with state or federal funds. Significant items are audited and should be reported to the board. You will notice in the summary that there are no weaknesses in internal control.

Additionally, the compliance with federal programs are also in compliance. Based on dollar thresholds and programs we determine which should be tested based on risk. We tested the Preschool Readiness Grant it hasn't been tested at WCSD, then the Child Nutrition Cluster - typically tested based on its size. We did not identify any non-compliance to be reported, related to those. Page 9 - The state compliance report shows that, a clean opinion has been met. Keith and his team are doing a great job and are timely in responding. David Peaden, Audit Senior Manager at Eide Bailly, said, "During the audit, we consider if there are any significant items that should be reported to the board which would show deficiencies in internal control that the board would need to consider." The audit team had no concerns with the safeguards put in place by the school district.

Mark Davis - How many districts do you audit? How well do we do?

Paul Skeen - We have two districts in Utah. As a firm, we audit sixty in total, as well as the Utah Retirement System. "This is a very well run district", reported Paul Skeen, the Audit Partner at Eide Bailey. "The district has done an extremely good job of tightening its belt and being very careful on the expenditure side. There has been a significant effort to make sure (the fund balance) is in a healthy position,". The fund balance was not this healthy several years ago, referring to the financial downturn experience during the nationwide recession more than a decade earlier.

Board Member Davis, "We have a lot of trust in Keith."

Paul Skeen includes that there is a 5% limit in assigned fund-balance, there is no limit in the unassigned budget. If you don't have adequate unassigned balances it could harm the district if a crisis were to occur. "Some school districts need to borrow additional money during the months of May or June because they do not keep a healthy fund balance. That is not an uncommon practice."

Mr. Johansen explained the process that occurred in that June board meeting when the budget was amended. "The original budget was set at \$62,694,000 in both revenues and expenditures. We amended that budget in June to add another \$1.8 million in revenue, bringing the revenue side of the ledger to \$64,480,000. The only reason we amended the budget was to receive the increased revenues. There were no additional expenditures added. Our actual expenditures fit perfectly within the original budget. We did not exceed our original budgeted expenditures. We just received more revenues. We received \$64,376,000 in revenues and we spent \$62,224,000 which was actually \$470,000 less than our original budget. At the same time, with the additional revenue received, we added \$2,152,000 to our fund balance, which has been a goal at the school board for a number of years. We want to see that fund balance grow, because it helps our bond rating, it helps get us through the lean summer months when property taxes aren't flowing yet. There are a number of reasons that we need the fund balance. Otherwise, we would be borrowing money every August, September, and October to get through to when the property taxes begin to flow again."

President Baird - Thank you for that explanation. We are at \$7,656,000 in our fund balance. We are healthy but not exuberant in our fund balance.

Accept a motion to approve the audit as presented.

Motion to approve by Mark Davis, second by Tyler Bluth.
Yea: Blaik Baird, Cory Holmes, Mark Davis, Tom Hansen, Tyler Bluth
All in favor, motion passes.

Superintendent Sweat - Keith Johanson is the consummate professional. School finance is very complex. It takes someone a lot of time to understand how complex it is. He is known throughout the state for the integrity that he has and the great work that he does. I am appreciative and I know that most of our community is. "We live in an era, a time when people can throw out anything in a comment, whether it be on social media or elsewhere. Folks who might be opposed to our plan to build new schools made comments during the bond election that seemed to insinuate that the school district wasn't being managed well, that board members weren't taking care of their responsibilities, and even implied there were illegal actions taken by board members.

"I just want to say that the five men sitting with me on this bench today, (the members of the school board) have impeccable integrity. Any comment, whether it be on Facebook or Instagram or on any other venue that insinuates anything other than that these men's character and their integrity is above reproach is utter nonsense. I'm so grateful to work with such a talented and experienced board and with a business administrator who works nonstop to keep our financial management at the highest level.

"As a district, we are going to move forward, and we are going to continue to do good things. We will work with our community. We respect their opinions. We listen to them, and we are going to move forward and find ways to accommodate the very strong growth that we are having and will continue to have. But irresponsible character assassination against these individuals and others in public service does great harm to open discourse, and in the long run, harms the community as a whole."

Action: 2. Rocky Mountain Middle School - Gym Addition Change Order - Francis Harrison

This is an action item to approve a change order for the Rocky Mountain Middle School Gym addition. We had few things come up that includes the change orders. The modifications were mainly for the fire sprinklers. The amount for change orders \$61,834.81. I would entertain questions from the board or recommend the approval of the change order total.

Keith Johansen added that the fire sprinkler were not necessary, but it was for the safety of the students. It will also save us on our insurance rates in the long-term. It was the right thing to do.

Cory Holmes - What was the original bid? Harrison responds, "The bid was for \$1,966,000. We were in the 3-5% range of the original budget of \$2.5million. This is a respectable and common percent for these changes."

Motion to approve as presented by Tyler Bluth, second by Cory Holmes.
Yea: Blaik Baird, Cory Holmes, Mark Davis, Tom Hansen, Tyler Bluth
All in favor, motion passes.

Appreciation by Board Member Hansen and President Baird to Francis about the gym addition.

Action: 3. Verizon Lease Agreement - Francis Harrison

Lease by Verizon for a piece of ground, including the southwest light pole for a cell tower adjacent from the football field. It will produce approximately \$27,000 for the school district with the lease and 2% thereafter. The lease is 5 year with 5-year re-up. Our attorney has reviewed the lease for approval.

Alta HS also has a cell tower. It is common.

Recommendation by Harrison to accept the land lease agreement between Wasatch School District and Verizon Wireless as

presented.

Motion to approve by Cory Holmes, second by Mark Davis.

Yea: Blaik Baird, Cory Holmes, Mark Davis, Tom Hansen, Tyler Bluth

All in favor, motion passes.

Action: 4. Plasma Cutter for Wasatch High School - Francis Harrison

To approve the purchase of a new plasma cutter for Wasatch High School to Lincoln Electric in the amount of \$33,008.67. The more expensive bid is recommended because of the additional benefits, and includes more value to the school. Course Curriculum, Student Licenses, Integrated Systems for other equipment are included in the additional benefits.

Board Member Davis praises the WHS Welding Program and the opportunities that it has provided to our students. "It is very well run."

Recommendation by Harrison to approve the purchase as presented.

Motion by Mark Davis, second by Tom Hansen.

Yea: Blaik Baird, Cory Holmes, Mark Davis, Tom Hansen, Tyler Bluth

All in favor, motion passes.

Action, Information: 5. Human Sexuality Instruction Updates - James Judd

By state statute this curriculum material needs to go before a committee, then school board approval. Fifth grade maturation, seventh and ninth grade health and high school Child Development each have a unit that includes a subject requiring curriculum approval and parent consent. Recent updates at the state require districts, under statute, to review new materials on contraception, consent, sexual assault and effects of technology. Of the five teachers that teach health at Wasatch, four of them are first year teachers. It is comforting to know that we have two medical personnel, Aubriegh and Megan, are teaching in the classrooms and giving medically accurate information and teaching kids how to find accurate information on the internet.

Many hours were spent with the committee, teachers and our nurses to prepare this curriculum. The website has been updated to show the material we will be using. [WCSO Human Sexuality Instruction](#)

Aubriegh Parks shares comments on the handful of students who opt-out of the instruction. However, we have a general consensus of support from the community.

Board Member Hansen asks about the overall health of our student population on Mental Health and Physical Health.

Aubriegh Parks responds, "Our WCSO is no different from any other school district. There is a lack of resources at times which creates a resistance. We are feeling a culture shift from parents, district, schools and teachers on reaching out healthy and accurate resources and information regarding health risk concerns. We have a health aide in every school, but we are short nurses for the amount of risks.

The vaping detection devices are a good deterrent and I commend your efforts, but we also need more factual information from a younger age to catch them before they have an addiction in High School. If students get caught using a vape there is a recommended cessation program, its required by the schools.

Recommendation by James Judd to approve the Human Sexuality Instruction Curriculum as presented.

Motion by Mark Davis, second by Tom Hansen.

Yea: Blaik Baird, Cory Holmes, Mark Davis, Tom Hansen, Tyler Bluth

All in favor, motion passes.

Action: 6. RFP Middle School Mathematics (Grades 6-8) - James Judd

Our digital curriculum for Math Curriculum has expired with Pearson. It is time to renew and put an RFP out for middle school mathematics. A group of teachers and stakeholders will review the curriculum then we will adopt a new provider.

Recommendation to approve a 6-8 grade RFP for Middle School Digital Math Curriculum as presented.

Motion by Tom Hansen, second by Mark Davis.

Yea: Blaik Baird, Cory Holmes, Mark Davis, Tom Hansen, Tyler Bluth

All in favor, motion passes.

Superintendent Sweat shares that, "We don't leave the process to chance. We study other high performing math in districts. The RFP will allow us to solicit proposals and our stakeholders will be able to select the best product for through this comprehensive process. We will keep in the forefront as to how will this help our students achieve. We will make sure that there is longitudinal data with the curriculum that it has helped students understand the math and demonstrates their learning."

Action, Information: 7. Heber City Land Swap - Superintendent Sweat

This is an item for the final piece for our future school site. The proposed school site includes six parcels from six owners, five are under contract. The last is with Heber City. This is a 2.02 acre piece that we are trading for. We will SWAP 1.78 acres at the old bus garage piece. This is a great win-win. City leadership is excited about it as well. We will lease the piece back from the city, they use this as a staging area for top soil and fill dirt. This was done by appraisal for a final number. \$270,000 for the city piece and \$30,000 at a difference of \$60,000 - WCSO will pay the \$60,000 difference. The city has already approved this. With the board approval tonight we will finish the transaction with our attorney and the local title company.

Board Member Tom Hansen shared, "It is a great example of two local entities working together to help each other out."

Motion for approval of Land Swap as presented.

Motion by Mark Davis, second by Cory Holmes

Yea: Blaik Baird, Cory Holmes, Mark Davis, Tom Hansen, Tyler Bluth

All in favor, motion passes.

F. Board Report

Discussion, Information: President Baird

1. School LAND Trust Plans - Local Board Responsibilities should be read and be prepared for a future conversation.

USBA Conference in January that we will all attend.

The school board will not attend the National School Board Convention this year due to the county assessor error that has impacted WCSO.

Supt Sweat shared the award that the CAPS students were awarded at a recent Community Gala that the Chamber of Commerce hosted. The award was for community involvement and the programs' involvement throughout the community.

G. Adjournment

Procedural: 1. Adjourn Meeting

Motion by Mark Davis, second by Tom Hansen

Yea: Blaik Baird, Cory Holmes, Mark Davis, Tom Hansen, Tyler Bluth

All in favor, motion passes.

H. Executive Session

Section 52-4-5 of the Open Meetings Act identifies the topics that may be discussed in a closed meeting. Discussion to purchase, exchange or lease of real property; character, professional competence, or physical or mental health of an individual; pending or reasonably imminent litigation; and or collective bargaining.