

School District of West Salem
Regular Board Meeting Minutes
January 27, 2020
Marie Heider Meeting Room – 7:00 p.m.

Convene

The meeting was called to order at 7:00 p.m. by President Jane Halverson. The meeting was noticed to the Coulee Courier, La Crosse Tribune, WLSU Radio 89 FM, WXOW TV-19, WKBT-TV, WKTY, WIZM, Union State Bank, First Community Credit Union, St. Joe's Country Market, River Bank-Barre Mills, West Salem Post Office, Village of West Salem, posted at each school, district web site, and district office on January 23, 2020.

Pledge of Allegiance to the American Flag

Summer Houck led everyone in the recitation of the Pledge of Allegiance and Tom Grosskopf recited the District Mission Statement.

Roll Call

Present: Syl Clements, Jane Halverson, Ken Schlimgen, Tom Grosskopf, Catherine Griffin, Robin Fitzgerald, and Sean Gavaghan. Also in attendance – Administrators: Troy Gunderson, Eric Jensen, Mike Malott, Ryan Rieber, Deanna Wiatt, and Shawn Handland; Student representative: Summer Houck. Recording secretary: Patrick Bahr. Excused: Ben Wopat and Liam Sjoquist

Approval of Agenda

Mr. Schlimgen moved, Mrs. Fitzgerald seconded to approve the agenda as presented. Motion carried unanimously.

Connection with the Community

Summer Houck, Student Representative, reported on:

1. The boys' and girls' basketball played on Saturday at the La Crosse Center against Onalaska Luther in the annual Coulee Classic.
2. Both high school show choirs performed at La Crosse Central over the weekend. Vivace took 2nd runner up out of 5 groups and Singsations finished 8th out of 15. Both show choirs will compete at Eau Claire Memorial next weekend.
3. The dance team competed at the Hudson regionals last Saturday placing second for D4 Pom and 6th for D2 Jazz and will be competing at state this Saturday at 9:35 a.m. at the La Crosse Center.

Correspondence

Thank you notes were shared from Mrs. Antony's first grade class.

Public comments

Ryan Waldhart and Heather Jehn, West Salem Education Association Co-Presidents, express their thoughts on Susan Holm's liquidated damages, presented the check for the liquidated damages and spoke about staff relations.

Written and Oral Reports

OPEB report summary the Shawn Handland, Director of Finance.

Board members Tom Grosskopf, Catherine Griffin, Jane Halverson, Robin Fitzgerald, Ken Schlimgen, Deanna Wiatt, and Troy Gunderson shared highlights from the 2020 Education Convention.

District Strategic Initiative updates from the Business Operations team and from the Superintendent were reviewed. Mr. Gunderson announced: the hiring of Emily Rogge and Sabrina Flood as limited-term employment paraprofessionals.

Elementary School Principal Ryan Rieber reviewed the layout of classroom usage in the building.

Senior Exit Project (SEP) information was provided and questions were answered by Principal Mike Malott, Social Studies Teacher Ryan Nelson, English Teacher Kim Volden, and Technology Integrationist Kathy Hilby.

Consent Agenda

Mr. Schlimgen moved, Mr. Gavaghan seconded to approve the following Consent Agenda items:

- a) the Regular Board Meeting Minutes of January 13, 2020;
 - b) invoices to be paid
 - c) donations from Oma Java, LLC, Michael & Rosalie Lilla and Mary & Lynn Kaiser for the random Acts of Kindness fund, and from Ledegar Roofing Co., Inc for the Nutrition Services Jane Doe Fund;
 - d) the resignation of Volleyball Coach Brett Thompson and lead custodian James Kindschy.
- Motion carried unanimously.

Discussion/Action Items:

Mr. Schlimgen moved, Mr. Grosskopf seconded to adopt the following Resolution:

RESOLUTION AUTHORIZING THE TERMINATION OF THE SUPPLEMENTAL PENSION BENEFIT PLAN AND EXCESS ASSET TRANSFER

WHEREAS, the School District of West Salem (the “District”) provides for the welfare of its eligible employees, former employees and their dependents by maintaining one or more post-employment welfare benefit plans including, without limitation, the Other Post Employment Benefit Plan (the “OPEB Plan”) and a supplemental pension benefit plan (the “Supplemental Pension Benefit Plan”)(collectively the “Plans”);

WHEREAS, the District’s obligation to provide such post-employment benefits and its liability with respect to the cost of funding such benefits accrue and has accrued during the period of employment of such eligible employees and former employees;

WHEREAS, in guidance it has provided, the Wisconsin Department of Public Instruction (the “Department”) has acknowledged that it is fiscally appropriate to have the cost of funding such post-employment benefits recognized and provided for as such benefits accrue;

WHEREAS, the District created a segregated, irrevocable trust fund (the “Trust”) pursuant to a trust agreement (the “Trust Agreement”) and Wisconsin law in order to establish and maintain a trust which will hold title to the assets set aside by the District to fund all or a portion of the District’s accrued liability with respect to the cost of funding the OPEB Plan and the Supplemental Pension Benefit Plan;

WHEREAS, the Trust holds the assets of the OPEB Plan and the assets of the Supplemental Pension Benefit Plan in designated accounts within the Trust;

WHEREAS, the Trust Agreement appoints a Trustee Committee (the “Trustee Committee”) to act as directed Trustee at the direction of the District;

WHEREAS, the Wisconsin Uniform Financial Accounting Requirements (“WUFAR”) for school districts provide for a separate accounting fund, the “Employee Benefit Trust Fund (Fund 73),” for reporting resources set aside and held in trust to pay such post-employment and other employee benefits;

WHEREAS, the District intends for the Trust to continue to qualify as a Fund 73 employee benefits trust fund within the meaning of WUFAR in compliance with applicable requirements promulgated by the Department;

WHEREAS, the Trust is separate and independent from any other segregated account of the District which may hold or be used to account for assets used to pay post-employment benefits or fund accrued liability associated with employee benefits as required under section 115 of the Internal Revenue Code of 1986, as amended, and section 66.0603 of the Wisconsin Statutes, and under no circumstances may any assets in any such other account be commingled with assets of the Trust;

WHEREAS, the Supplemental Pension Benefit Plan liability has been completely paid to each eligible Plan participant as verified by an independent third-party actuary;

WHEREAS, the District intends to terminate the Supplemental Pension Benefit Plan and transfer excess assets, if any, to the OPEB Plan account within the Trust;

WHEREAS, the Trust Agreement, Article V, Section 1.11(e) and Article VI, Sections 1.18 and 1.20, authorizes the conveyance or transfer of Trust assets at the District’s direction;

WHEREAS, effective January 8, 2020, the Wisconsin Department of Public Instruction has reviewed and approved the District’s proposed transfer of excess Supplemental Pension Benefit Plan assets within the Trust.

NOW, THEREFORE, BE IT RESOLVED by the School Board of the District that:

1. Termination of the Supplemental Pension Benefit Plan. The termination of the Supplemental Pension Benefit Plan is hereby approved. The Superintendent and the Director of Finance are hereby authorized and directed to execute all required permissions, agreements, policies and related records on behalf of the District to effectuate the Plan termination.
2. Transfer of Excess Assets. The Trustee Committee is directed to complete the transfer of excess assets, if any, from the Supplemental Pension Benefit Plan account within the Trust to the Other Post Employment Benefit (OPEB) Plan account within the Trust effective June 30, 2019, or any valuation date thereafter as determined by the District.
3. Terms of the Plans to Govern. The terms of the Plans shall continue to govern the payment and disbursement of the funds accumulated in the Trust. Payments shall be made from the Trust only to provide benefits offered in the Plans in accordance with the terms of the Plans. Funds held in the Trust may not be used for any other purpose other than to (a) pay operating and administrative expenses of the Trust, (b) make investments permitted under applicable Wisconsin law, (c) pay benefits in accordance with the terms of the Plans, and (d) make a distribution to a trust or entity whose income is exempt from federal income taxation under section 115 of the Internal Revenue Code of 1986, as amended, as specified by the District upon termination of the Trust Agreement as provided in the Trust Agreement.
4. Payment of Fees and Expenses. The Trustee Committee is hereby authorized to pay reasonable service fees and expenses associated with administration of the Plans including the actions authorized herein.
5. Filing and Reporting Requirements. The District has determined and hereby declares that the Trust has met applicable filing and reporting requirements, if any, required by the Internal Revenue Service, the Wisconsin Department of Public Instruction or other regulatory agencies in connection with the establishment of the Trust, and covenants that the Trust will meet any applicable filing and reporting requirements which may be required to keep it in good standing going forward.
6. Definitions. Terms that are defined in the School District of West Salem Post Employment Benefit Trust Agreement adopted June 18, 2007, and renewed August 14, 2012, shall have the same meaning in this Resolution.
7. Further Authorizations. The officers, employees and agents of the District are hereby authorized and directed to do any and all things reasonable and necessary to accomplish the purposes of this Resolution.

8. **Conflicting Actions Rescinded; Severability; Effective Date.** All prior resolutions, rules or other actions of the District or any parts thereof in conflict with the provisions hereof shall be, and the same are, hereby rescinded insofar as the same conflict. In the event that any one or more provisions hereof shall for any reason be held to be illegal or invalid, such illegality or invalidity shall not affect any other provisions hereof. The foregoing shall take effect immediately upon adoption and approval in the manner provided by law.

Motion carried unanimously.

The list of to do items / information requests was reviewed. No action was taken.

Adjournment

Mr. Schlimgen moved, Mrs. Griffin seconded to adjourn at 8:53 p.m. Motion carried unanimously.

Respectfully submitted,

Robin Fitzgerald, Clerk