

MT. BLUE REGIONAL SCHOOL DISTRICT



COMMUNITY | CULTURE | CURRICULUM

"Working together to provide high quality educational opportunities for all."

227 MAIN STREET, FARMINGTON, ME 04938

(207) 778-6571 | (fax) 778-4160

Personnel & Finance Committee Agenda Notes

November 4, 2025 | 6:00 pm - 7:00 pm

Holman House/District Office Conference Room

Members Present: Jeff Barnum, Amanda Caruso, Gloria McGraw, Josh Robbins

Members Absent: Rich Ruhlin

Other Members Present: Gwen Doak

Staff Present: Monique Poulin, Alison Gamache

Other Staff Present: None

1. Call Meeting to Order - Chair Robbins

- a. Meeting called to order at 5:57.

2. Previous Committee Minutes- [10-7-2025](#) - Chair Robbins

- a. Approved at 10.14.25 Board meeting
- b. Any questions?
 - i. Well done minutes!

3. [25-26 Warrant Schedule](#) - Director of Finance Gamache

- a. Questions?
 - i. Josh and Gloria (filling in for Rich) this week.

2. Updates - Gamache

- a. [25-26 Monthly Budget Update](#)
 - i. October
 - 1. This is a busy month for payables due to return to school.
 - 2. This was a three payroll month.
 - 3. We plan to increase the monthly limit to five million.
 - 4. Questions?
 - a. When was a freeze on spending placed on accounts last year? This time of the year, but no plan to freeze at this time. We will review at the start of January. MaineCare is on track for this year, and it was not last year.
 - b. Operations and Plant-48%?
 - i. Large encumbrance
 - ii. Started 7/1/25
- b. 23-24 Audit

i. [Findings](#)

1. Old outstanding checks-FY25 all checks are cleared.
2. Bank reconciliation issue- Comment came late and this has now been rectified.
3. Not taking deposits to the bank timely-We now go every week (or more frequently). A lot is done electronically now.
4. Failure to record some revenue in school nutrition-This account mistake has been rectified and won't be on the FY25 report.
5. Journal entries-Working to address this concern by working with our software company.
6. Purchase orders-Needed to adjust to consistently using POs in maintenance and transportation.
7. Payroll/Contracts for food service-Going forward FY25-Food Service is now following the same procedure as others.
8. Segregation of duties-Finding is that one person is doing multiple pieces, and Alison does not agree.

ii. What we learned

1. Auditors are not always correct; reconciliation of grants was one concern.
2. Now we need to question auditors given that they request the same information multiple times.
3. The audit team changes quite often which makes the work inefficient.
4. We were given a portal, but they sometimes ask us to send via email, which we do not do.
5. Better communication is required, and we are trying to be more proactive.
6. Time and effort throughout the year with scanning and loading assists in the pre-audit work.

iii. Next steps?

iv. Questions?

1. Are the auditors able to keep up with the work load? No, but they are hiring to hopefully address the concern.
2. Is there any scenario that would improve the process even more that would make time spent here on the audit more efficient? The efficiency is in preparation throughout the year. They are so far behind. There really is no other option, unless we go out of state. Price could be prohibitive. Our current firm is in Westbrook. Can we look outside of the United States?

3. New

a. 2025 Audit Préparations - Gamache

- i. In full swing; the auditors will be on site two days next week.

b. School Revolving Renovation Funds Proposal - Gamache

- i. [What is it?](#)

1. State will release applications periodically. Priority One project-ADA-Nicole used the Sealander report at CCHS and applied for a paving project. We will find out one way or the other in January. The project budget is \$294,000. The state will determine how much they will give (70-90 percent) with the balance paid with a zero percent interest loan over 5-10 years. Still need to go out to referendum for voter approval by 3/15.
 2. At the last board meeting, the board voted that it would be 100% grant funded. If we get some funding the Board will need to accept it based on the change in information.
 3. There was a discussion about the different priority bands and the number of times one can apply for a grant for each school. Alison will do some research and report back.
- ii. [Process](#)
- c. MSMA Risk and Safety Manager visit - Elkington
 - i. Scott Holmes from MSMA will be on campus on 11/13 and 14. He will walk through all buildings including the Holman House and the Bus Garage. This has not happened in a few years. Information will be used by the workforce safety committee. Nicole Ibarguen, Justin Fitch and Joe McPherson will accompany him.
 - d. 26-27 Budget - Elkington-TABLED WILL BRING TO THE FULL BOARD
 - i. Areas of concern
 - ii. Timeline Draft
 1. Questions
 2. Adjustments?
 3. Vote to move to the full Board?

4. Next Meeting - December 2, 2025

5. Adjourned at 6:41.

6. Future Agenda Items:

- MDOE 24 Sped Audit
 - What did we learn?
 - Any patterns?
 - What did they say we did well?
 - What items do we need to work on?
 - Acceptance and Corrective Action Plan
- Fiscal Monitoring SPED
- Digitize Warrant Signing
- # of students who moved in