

THE HARPURSVILLE CENTRAL SCHOOL BOARD OF EDUCATION HELD A SPECIAL MEETING OF THE BOARD OF EDUCATION ON FRIDAY, SEPTEMBER 28, 2012 AT 8:30AM IN THE HIGH SCHOOL DISTRICT OFFICE

The meeting was called to order by Board President Burns at 8:40AM.

Roll call was taken with Mrs. Bassler, Mr. Blakeslee, Mr. Burns, Mrs. Groover, Mrs. Salisbury and Mrs. Snow in attendance. Mrs. Anderson was absent from the meeting. Also in attendance was Superintendent Wood. Additional attendees are noted on the guest list.

SALUTE TO THE FLAG

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ANNOUNCEMENTS

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Mrs. Wood asked that the Board meet in an Executive Session at the end of the meeting for personnel matters.

PRIVILEGE OF THE FLOOR

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No issues were brought before the Board at this time.

PRESENTATION-EXTERNAL AUDIT, CHERYL DISTEFANO, VIEIRA & ASSOCIATES, PC

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Cheryl DiStefano from Vieira & Associates presented the 2011-12 External Audit.

The audit of the Extra-Curricular Accounts found that in some instances, cash receipts did not match the bank deposit. These were attributed to student errors in counting cash. The dollar amounts of these errors were very small. Also disbursements did not include the name of the activity requesting the funds. Recommendations for correcting these errors were given.

Financial highlights for the District include a 4.5 million unassigned fund balance which is above the 4 % limit. Our net assets declined by 2.8 million dollars. The total fund balance in the General Fund, including reserves, is 9.7 million.

The School Lunch Fund was found to have a small surplus which in many cases was opposite of other district audits. One area in need of improvement was having the actual cooperative bids to compare to vendor invoices and providing these to the Claims Auditor.

ACCEPTANCE OF THE 2011-2012 EXTERNAL AUDIT

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12-0928-I

RESOLVED, upon the recommendation of the Superintendent of Schools, that the Board accept the 2011-12 External Audit performed by Vieira & Associates, PC.

Motion made by Mrs. Bassler and seconded by Mrs. Groover.

Motion carried 6-0-0.

ACCEPTANCE OF INTERNAL AUDIT

ACCEPTANCE OF INTERNAL AUDIT

12-0928-II

RESOLVED, upon the recommendation of the Superintendent of Schools, that the Board accept the 2011-12 Internal Audit performed by Ernest Skiadas and the Corrective Action Plan.

Mr. Burns shared some areas left to be audited including student transportation, inventory control, facilities maintenance and credit card accountability.

Motion made by Mrs. Salisbury and seconded by Mrs. Bassler.

Motion carried 6-0-0.

PRIVILEGE OF THE FLOOR

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No issues were brought before the Board at this time.

EXECUTIVE SESSION

EXECUTIVE SESSION

12-0928-III

On a motion made by Mrs. Salisbury and seconded by Mr. Blakeslee, the Board agreed to go into Executive Session at 9:10AM for personnel matters.

Motion carried 6-0-0.

12-0928-IV

On a motion made by Mrs. Bassler and seconded by Mrs. Snow, the Board agreed to come out of Executive Session at 9:26AM.

Motion carried 6-0-0.

ANNOUNCEMENTS

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Superintendent Wood shared that her meeting with Bob Young and the Riordan Group on the sharing of a fueling station went well. There are some minor repairs that will need to be dealt with but it looks like it will be a go. Also, she met with the Capital Project student group this past week.

ADJOURNMENT

ADJOURNMENT

12-0928-V

On a motion made by Mrs. Bassler and seconded by Mr. Blakeslee, the Board agreed to adjourn the meeting at 9:31AM.

Respectfully Submitted,

Motion carried 6-0-0.

Darlene M. Noyes
District Clerk