

Minutes Approved this \_\_\_\_ day of \_\_\_\_\_, 20\_\_

Jennifer Gariety \_\_\_\_\_

Bridget Brisson \_\_\_\_\_

Mason Maltais \_\_\_\_\_

## North Hero School Board

Tuesday, November 13, 2018 | North Hero School

**Board Present:** Mason Maltais (chair), Bridget Brisson, and Jennifer Gariety

**Administration Present:** Michael Clark (Superintendent), Joseph Resteghini (Principal), Rob Gess (Business Manager)

**Guests:** None

### Call Meeting to Order

M. Maltais called the meeting to order at 8:01PM.

### Adjustment of the Agenda

M. Maltais adds acknowledgement of a resignation letter from Tina Bly and a resolution to change the date and time of the regularly scheduled meeting to the agenda immediately following the Consent Agenda.

### Citizens or Staff to be Heard

None are present.

### Consent Agenda

Approve the Minutes from 10/9/2018: B. Brisson moves to approve the minutes. J. Gariety seconds the motion and it passes 3-0 with no further discussion.

### Resignation Letter

M. Maltais says the board has a letter of resignation effective after the Christmas break from Tina Bly, the Librarian and Media Educator.

B. Brisson moves to accept the resignation. J. Gariety seconds the motion and it passes 3-0 with no further discussion.

### Resolution to Change Regularly Scheduled Meeting Date

M. Maltais says the board was notified in the CIUUSD meeting that the action needed to change the regularly scheduled meeting date is to make a motion to pass a resolution that changes the date from the first Tuesday of the month to the second Tuesday of the month. This is being done to accommodate the carousel meeting format.

J. Gariety asks where the North Hero board should sit in the CIUUSD meetings; brief discussion follows.

J. Gariety makes a motion to pass a resolution to change our meeting time from the first Tuesday of every month to the second Tuesday of every month as part of the carousel meeting format. B. Brisson seconds the motion and it passes 3-0 with no further discussion.

## **Reports**

### Principal's

A written report has been emailed to the board for review. J. Resteghini reviews the highlights:

- Administrators are meeting to discuss the transition to the CIUUSD.
- American Sign Language Institute is visiting the school on Tuesdays for a few weeks. The program has surpassed expectations.
- The forestry program at Essex is interested in collaborating with North Hero students to build a sugar shack on the North Hero school property.
- The 18-month Snelling Leadership project J. Resteghini has been participating in is finished.
- Building update:
  - Safety Grant:
    - The lock uniformity project has been completed; every lock is under the same key.
    - Exterior doors are on order and the installation will be followed up on.
  - Boiler is running. There are two pumps that need replacing yearly. The heat transfers are in a five-year plan for replacement and would be a good option for the capital improvement fund.
  - Mold was found during a tile replacement project in the staff bathroom and Servepro was called.

### Financial

A written report has been emailed to the board for review. R. Gess reviews the highlights:

- High school tuitions are still being reviewed.
- Crystal is doing great. The payables warrant will be streamlined for future meetings.

R. Gess distributes the North Hero audit report.

M. Mason says this ties into item 7. Audit update on the agenda.

R. Gess apologizes for the delay in producing this audit. He explains this was the most difficult audit he has completed in his professional career as there were missing files and documentation from the previous administration.

R. Gess points out to the board where the action items can be found in the report and reviews them:

- Balance sheet reconciliations have not been done since 2012. The office is working on FY18 balance sheet reconciliations now that the audit is finished.
- Journal entries need supporting documentation. This practice was not happening but is now.
- Internal control manual and accounting policies and procedures, including cash handling procedures, are being created.
- Fixed assets- no fixed asset reporting has been done in the past but is now being done.

FY17 ended with a positive balance of \$86,611.00. The FY16 audit results have been restated.

A management discussion and analysis is not included in this audit. It is not statutorily required and there was no management in FY17 to discuss.

R. Gess is relieved to have a line in the sand for FY17 and can now complete balance sheet reconciliations for FY18. These reconciles are projected to be finished by December 3, 2018, when the auditors are scheduled to arrive for the FY18 audit. They will be on site for two full weeks.

R. Gess has a letter from the AOE with fifteen control points to address by the end of November. He will invite Rick Brigham of Sullivan and Powers to a future board meeting to review the audit.

M. Maltais asks how budgets have gotten through with all of these issues and inaccuracies and why these issues are just now being caught. R. Gess says in his opinion the balance sheets drove fund balances and not operational expenditures which shows right financial stewardship on the part of business manager was not happening. The audit is picking up internal controls and financial controls not operational budget side. The board is responsible for bringing an expenditure budget to the town, the town isn't voting on expended revenues or internal controls or policies or procedures, it's the auditor's job to find those discrepancies. There has been no fraud found. Brief discussion on future internal control procedures follows. The board thanks R. Gess for his hard work.

### **Board Business**

#### Approve Bills for Payment

J. Gariety asks for clarification on the Champlain Island Parent Child center bills. R. Gess states one is not a bill but shows encumbered amounts for the year; the reference should not have been in the packet with the correct bill. He removes the incorrect sheet with encumbered amounts and the bill stays in the warrant.

J. Gariety states the Delta Dental and VEHI bills have been pulled because a teacher listed for payment is no longer employed by the school.

J. Gaiety sees a credit on the Vermont Electric bill and asks why it is not applied to the bill. R. Gess states the bill can be pulled so the credit can be researched and applied if necessary.

J. Gariety motions to approve bills in the amount of \$22,106.15 with the Vermont Electric, Delta Dental, and VEHI bill being pulled. B. Brisson seconds the motion and it passes 3-0 with no further discussion.

#### Facilities Update

The board reviewed this item under Principal's Report.

#### Contract Approval

J. Resteghini says he has a contract for a PreK interventionist that is funded by Federal Title monies for the current PreK teacher to do intervention work with small groups of kids headed for kindergarten.

M. Maltais clarifies this is not a new hire but an expansion of responsibilities of a current employee. J. Resteghini says yes.

M. Maltais asks if this is licensed staff making this an actionable item and J. Restighini says no.

M. Maltais signs the contract.

#### Land Transfer

J. Resteghini says Mr. Clark has gotten the opinion of Sean Toohey of Lynn, Lynn, Blackman, and Manitsky that the land transfer should be a balloted item allowing the town folks to have the opportunity to vote on it separately. This would allow the 10 acres given to the school by Harvey Bumgardner Jr. to be transferred to the town before the merger occurs.

Michael Clark joins the meeting at 8:40PM.

#### King Trust

M. Clark says in the board packet there is a copy of a provision from the Articles of Agreement for the CIUUSD that addresses the different types of funds the variety of schools had created. The CIUUSD needs to create a fund on July 1, 2019, for King Trust funds to be transferred to and used for the express use of the North Hero School. M. Maltais reads the provision aloud. Brief discussion follows.

#### **Future Agenda Items & Next Meeting**

The next meeting is scheduled for December 11, 2018.

Agenda items:

- Audit conversation/discussion
- Building updates
- Capital improvement fund expenditure ideas

B. Brisson announces three events happening in December at North Hero School:

- Cookies with Claus
- Craft Fair
- Holiday Show

#### **Adjournment**

J. Gariety motions to adjourn. B. Brisson seconds the motion and it passes 3-0 with no further discussion at 8:47PM.

Respectfully Submitted, Corinn Julow

CC: Board Members, GISU Office, Principal, Town Clerk's Office