

**ALLENDALE COUNTY SCHOOLS
BOARD OF TRUSTEES – REGULAR MONTHLY MEETING**

**MONDAY – DECEMBER 18, 2017
ALLENDALE ELEMENTARY SCHOOL – MEDIA CENTER**

The Allendale County Schools Board of Trustees Regular Monthly Meeting was held on Monday, December 18, 2017. The Meeting was held at Allendale Elementary School in the Media Center. The news Media WDOG and WIIZ Radio Stations and the Barnwell Sentinel Newspaper were notified.

ROLL CALL: Patricia Jenkins (Delayed)
Willa Jennings, Secretary
Wilda J. Robinson, Chairperson
Catherine Russell, Vice Chairperson

ABSENT: Terry Hall (Excused)

FROM THE DISTRICT OFFICE: Dr. Walter L. Tobin, Interim Superintendent
Patricia W. Pringle, Recorder

CALL TO ORDER: Chairperson Robinson called the Meeting to Order at 5:03 P.M. and read the District's Vision and Mission Statement listed on the Agenda.

MOMENT OF SILENCE: A Moment of Silence was held.

APPROVAL OF AGENDA: Ms. Russell moved to approve the Agenda as stated. Ms. Jennings seconded. The motion was approved by unanimous vote.

APPROVAL OF MINUTES: Ms. Jennings moved to approve the Monday, November 27, 2017 Regular Monthly Meeting Minutes as presented. Ms. Russell seconded. The motion was approved by unanimous vote.

AUDITOR'S REPORT – McAbee, Schwartz, Halliday & Company presented by Andrew Dobson: 1) started with the communication letter to talk about the entirety of the Audit; 2) no new accounting policies adopted this year; 3) did adopt the GASBY 77; 4) two key sensitive estimates depreciation allowable for taxes receivables – they were reasonable; 5) page 1 on letterhead in the red book is the Independent Audit's Report; 6) see Opinions at the bottom of the first page; unmodified opinion, the highest and best Opinion they can give; 7) see pages 11 & 12 Government-Wide Financial Statements – Net Position and Activities; 8) \$35.4 million in assets; \$6.4 million in cash and investment; \$9.4 million is at the County Treasurer; 9) see page 15, the general fund balance increased by \$61,000 to \$4.7 million; total revenue \$13.2 million; expenditures \$12.1 million – instructional; support services; community services – are the 390's and 380's are custody and care of children, special services; intergovernmental expenditures, these are between

ACS and another district or local education agency and mostly for paying other districts for serving special education students; debt service; foodservice revenue \$1.3 million; 10) see pages 66 & 68 letter of single audit; two things reported on compliance and compliance for major programs; material weakness findings #2017-001 and #2017-002 – significant deficiency is a combination of deficiencies in internal control that is less severe than a material weakness; see page 75 Current Year Financial Statement Findings. Bank reconciliations are not being performed in a timely manner. The reasons being the lack of adequate personnel, things being put on the finance director plate and choosing between doing task A or task B. This has been a finding for at least 3 years. Not that it is not getting done, but having to make decisions to allow some tasks to go uncompleted until time permits.

See page 77 – Finding 2017-003 Cash Management and Reporting.

See page 78 – Finding 2017-004 Allowable Costs – Time and Reporting Requirements.

If you look through the Audit and have questions, contact Dr. Tobin who knows how to get in touch with him or shoot him an email.

All retirement costs will keep going up. It is a set increase, but it is a cap. They are trying to do something about it. The State realizes there is a funding issue with the retirement and not place all the burdens on districts.

Ms. Jenkins moved to receive the audit report as information. Ms. Jennings seconded. The motion was approved by unanimous vote.

FINANCIAL REPORTS: Ms. Grant, Finance Director said the enclosed report reflect all revenue through the end of November 30, 2017. The District received \$2.8 million in revenues, with \$4 million in expenditures and a deficit of \$1,248,129. The District is current on receiving funds from the local Treasurer's Office.

REPORT TO THE BOARD: Allendale Leadership Team & SC Department of Education Designee: Dr. Tobin said this update and attachments are in keeping with the MOA with the SDE and the District.

Measurable Improvements/Growth/T21 & MAP Scores

Tiered Status/Financial Risk/Title I, II; Narrative: Carry-Over, CTA/Title I

Accreditation History

Advanced Ed

SLO Rubric

SC Teacher Recruitment/Retention Issues

ANNOUNCEMENTS

December 20, 2017 thru January 1, 2018 Christmas Break

Tuesday – January 2, 2018 Staff Return

Wednesday – January 3, 2018 Students Return

Make-Up Days: February 16, 2018 and April 9, 2018

Saturday – February 3, 2018 Family Day

ADJOURNMENT: The Meeting was adjourned 5:52 P.M.