



Seneca Falls Central School District

SFCSD Audit Committee Meeting

August 14, 2019

5:00 PM – 6:00 PM

ATTENDANCE:

- James Bruni, Administrator of Business and Operations
 Amy Jacuzzo, Audit Committee Secretary
 Deb Corsner, Chair
 Joell Murney-Karsten
 Bill Reigel
 Cara Lajewski
 Jeramy Clingerman

- I. CALL MEETING TO ORDER: _____ PM by _____
- II. APPROVE THE AGENDA: Motion by _____ 2nd by _____
- III. ACCEPT INTERNAL CLAIMS AUDIT REPORTS: April through June (Al Corlett, Internal Claims Auditor)
- Yes _____, No _____, Abstain _____, Motion by _____ 2nd by _____

IV. RECOMMENDATIONS OF END OF YEAR RESERVES:

- a. Discussion: Year End Fund Balance for Reserve Allocation = \$1,885,440.41
June BOE Meeting Fund Balance Transfers (Not to Exceed)
 Capital Building Reserve (\$800,000)
 Capital Bus Reserve (\$800,000)
 Employee Retirement System Reserve (\$800,000)
 TRS Reserve (New) (\$176,200) – 2%

Account	Account	July 2018 Balance	2018-19 Activity	July 2019 Balance	Fund Balance Usage
A814	Workers Compensation Reserve	\$113,036	+\$118 (INT)	\$113,154	
A815	Unemployment Reserve	\$126,803	+\$133 (INT)	\$126,936	
A827	Employee Retirement System Reserve	\$200,649	+\$445,943 (UFB) +\$603 (INT) -\$150,000 (PAY)	\$497,195	\$310,440.41 (Use \$150,000)
A864	Tax Certiorari Reserve	\$36,754	\$0	\$36,754	
A867	Employee Benefit Accrued Liability	\$434,066	+\$456 (INT) -\$20,000 (PAY)	\$414,521	
A878BLDG	Capital Building Reserve: Building Construction	\$266,122	+\$400,000 (UFB) +\$1000 (INT)	\$667,120	\$800,000 (Potential Vote)
A878TURF	Capital Building Reserve: Turf/Track Replacement	\$350,000	\$0	\$350,000	
A878BUS	Capital Bus Reserve	\$640,335	+\$300,000 (UFB) +\$725 (INT) -\$362,090 (PAY)	\$578,969	\$600,000 (Purchase 4 Buses & Van)

b. Motion: The Audit Committee Recommends to the Board of Education that the following anticipated funds be approved:

- \$800,000 to fund the Capital Building Reserve,
- \$600,000 to fund the Capital Bus Reserve,
- \$310,440 to fund the Employee Retirement System Reserve,
- \$175,000 to new the established Retirement Contribution TRS sub fund, at the August 22, 2019 meeting.

Yes ____, No ____, Abstain ____, Motion by _____ 2nd by _____

NON-ACTION ITEMS

V. REQUEST FOR PROPOSAL (RFP) REVIEW

- a. Review of RFP for Athletic Trainer Contract: Finger Lakes Health/Geneva General
- b. Review of RFP Schedule

Company	Current Contract	Potential Timeline (RFP)
Architect	King and King	Recommended 2022
Athletic Trainor	Finger Lakes Health	Completed 2019
Auditor – Internal Claims	Al Corlett	
Auditor – External	Mengel-Metzger & Barr	
Bond/General Counsel	Harris Beach	
Construction Management	Watchdog	
Copiers/Printers/MFP	Eastern Copy	
Custodial Supplies	WFL BOCES	Completed Annually (WFL BOCES)
Health Services	Finger Lakes Health	Recommended Winter 2020
Insurance - Property & Casualty	NYSIR	Recommended Summer 2020
Insurance – Student Accident	NYSIR- Eastern Shores	Recommended Summer 2020
School & Educational Supplies	Ed Data	
Security Systems (Cameras)	Day Automations	
Telecommunications	Spectrum	Completed Annually (WFL BOCES)
Transportation (Bus Purchases)	Leonard Bus	
Utilities	National Fuel Resources/NYSEG	Completed Annually (WFL BOCES)
Workers Compensation	Seneca County Self Insurance	

VI. OTHER BUSINESS:

- a. Inclusion of Community Members?

VII. FUTURE BUSINESS:

- a. Recommendation to approve the annual Reserve Fund Narrative (September)
- b. Review External Audit and complete necessary Corrective Action Plan (September/October)

I _____ make a motion to adjourn the meeting. Seconded by _____ at _____ PM