

6/17/20 - Board Meeting

Present - Pat McCabe, Roxanne Rebmann, Jim Grant, John Schiavone, Doug Dailey, Phil Kenline, Jody Brege, Heather Cayea, Debbie Forrestel, Erik Polkowski, Robert Masse, Brandon Ricci.

Jim - 7:00pm call meeting to order. Pledge to the Flag. I'd just like to remind you this meeting will be conducted via Zoom. The Board will be voting via BoardDocs and you can follow along at the school's website [Akron Central School Website](#). Links to both this Zoom meeting and BoardDocs can be found under the Latest News column. Board members and anyone wishing to speak are reminded please state your name before you speak. That's for minutes purposes. Our first item on the agenda is Mr. John Schiavone from Lumsden & McCormick. He will present information on our external audit. Mr. Schiavone, thanks for joining us.

John - Appreciate it. Appreciate the opportunity. I hope you have seen this. I think Cindy and Roxanne, you sent it out to the board members?

Jim - Yes.

John - Ok, thank you. This is going to be basically my discussion points. A lot of the items haven't changed this year from last year, reminding you that as a Board of Education or an audit committee, the laws of 2005 mandates that we as the auditors present to the audit committee or the Board of Education before the audit begins. And then again, we have a responsibility to bring drafts to you at the end of the summer when the school, when our reports are all done and ready to go in draft form. Then we have after that meeting, we would be able to issue the financial statements in their entirety. I guess one of biggest things and hurdles that we have had, we've all had, since March is the concept most of us have been penned up someplace. Me in my office. We were deemed essential people thanks to New York State, but really out of 100 people, we probably had 95 people bunkered down at their homes or in other areas. Having said that, it's an amazing challenge for us. Usually, the first few months of the winter are the busiest season for accountants. We managed to get through that, but I think as I go through my summary we're gonna talk a little about protection of our employees and protection of your employees if we come into your buildings. First of all though on page one, I just wanted to remind you of responsibilities, the areas that we as professional CPAs have to abide by. We abide by accounting principals. In this case, it's governmental accounting standards, called GASB. We have generally accepted auditing standards, which are probligated by the American Institute of Certified Public Accountants. We have government auditing standards, which is probligated by the Federal Government. And of course we have single audit or what we now dialogue as universal guidance. That's for federal dollars that the school district may have received in excess of \$750k. Those programs need to be audited. We will express opinions, hopefully clean opinions, on the financial statement. And you notice that I have said opinions, plural, because the financial statements are segmented. You have government-wide statements where we opine on the government-wide statements and that looks more like a business with depreciation, expense, all assets, and all liabilities recorded. Then you have fund statements and we look at the major funds. Typically general fund is major. Sometimes the capital projects or special aid are major, so we opine on that. We opine on fiduciary funds, which are really trust and agency. In essence, the three segments are really the focus of the entire audit as a whole. At the end of the financial statements, way in the back, are two other areas, required supplemental information and supplementary information. Required supplemental information is probligated by the Government of Accounting Standards Board. In this case, it's three specific items. Teachers' retirement system, employee retirement system, and other post-employment benefits. We don't have an obligation to audit, but I have to be honest with you, we go through those because of very significant dollars, and we go through those very closely, and I can't imagine what we would do differently if we had to issue an audit opinion on those required supplemental information. The other is supplementary information, and this is probligated by the State Education Department. This deals with the general fund, 4% of next year's budget, how is that in its context, we have the Single Audit Act, we've got other calculations, and capital projects. Items of that nature. And those are audited and we do issue an audit opinion on that. And lastly, you probably know, we do issue a management letter. We look at high

level items like internal control, segregation of duties, responsibilities, items of that nature. Overall, over the past few years, there's not been a lot in the management letter. We have an obligation though to take a look at the recommendations we made last year and to see if anything's been implemented. Some of that dealt with extra classroom activities and then that 4% calculation that I mentioned earlier. On page 2 is timing. Obviously, in mid-March, the world changed for all of us. As we started to get out of that cycle and look forward to our June 30th audits, internally we decided to reach out to your folks to see how you were doing. Were you in the school buildings? Are you outside of the buildings? How's the claims auditor? Are those claims still being audited? How's payroll being processed? So a little bit of information we typically would wait until we got into the field, but we felt it was important enough to get that dialogue with Cindy and the treasurer and others within the Business Office, so we know what the expectations are going into July. This evening we're kicking off the school season for Akron and again, the requirement of one of us in our firm needing to discuss these items with the Board of Education and the audit committee. We hope to start the audit on June 20th, hopefully. That's a Monday. There's little asterisks on that specific item because when we shut down in March we had a lot of December 31 audits that were in the process of being completed and everybody had to scatter. We learned how to audit remotely extremely quickly. Has it been easy? No, but we're learning. With that, in my role as the firm's managing partner, in essence the CEO of the firm, I have a responsibility for 100 people. I want to make sure those 100 people are safe, whether it's at their homes or at their clients. We just entered Phase 3. I don't know what Phase 4 is going to look like, I don't know when Phase 4 is going to happen. What I'm suggesting, and what I'm asking, is we are going to try as much as we can doing the audit remotely so we don't have to impact your staff and you don't have to worry about our staff. If we need to come into the building, we will ask your permission. Our staff will have every protective personal equipment that they can have, they'll have gloves, they'll have masks, they'll understand the 6 feet of social distancing. If need be, if we could have classrooms where we could really scatter people more than 6 feet, that would be ideal. Our goal would probably be in there one or two days. I don't want to expose you to us and I don't want my staff exposed should there be something. In the engagement letter that we sent a couple of weeks ago, there was a specific paragraph that indicated look, if I know that someone in my staff has the virus I'm not sending them to your school. If they had already gone to the school, I will make sure that they don't and then we will do the quarantine issues that we do. And likewise, if you know that we're coming into your building and somebody has gotten the virus, we really would appreciate a heads up so we don't go into that environment. I'm hoping that everything goes smoothly. My fear and my concern, as I thank all of you, we've watched the east coast and west coast really do I think a decent job in what we've done in the last 3½ months, but now we've got the center of the United States really really percolating. And if you're like me, I really don't understand most of this stuff, but I do understand that it's something that we need to be aware of. So I'm hoping that Phase 4 will come in and we'll be in good shape. Our goal is to have the financial statements ready for you at the end of August so we can meet again in a meeting such like this. Page 3, our audit approach. Not a significant difference other than maybe the way we audit, again digitally. We actually bought a new piece of software to help your team in the business office process data to us more efficiently. We do have a portal that we use and you have used, but the portal is very clunky, and this new software that we just invested in, I think will make it much more smoothly than it has been in the past year. We'll certainly look at the CARES Act and I'll talk a little about that legislation, it does impact schools, in the next slide. Making sure that we identify the risks, making sure that we don't over-audit, making sure that we don't under-audit. Design our approach to make sure that we are looking at things that are relevant and the things that we need to look at. On page 4, we'll look at the major areas, state aid, property tax. I just picked up, I live in Lockport, and I just picked up the Sun & Journal a couple of minutes ago, and realized that Niagara County's about 29% down in sales tax. Now Niagara County does not share sales tax with school districts, but Erie County does. I would suspect that when you look at your June 30th sales tax, it's going to look nothing like it did last year and I'm sure it's going to be to the tune of hundreds of thousands of dollars that is not coming your way. That makes you need to stretch the dollar a little bit. The great thing is that you do have a lot in your general fund that is unappropriated in excess of that 4%, so hopefully if you need to move some money, you'll move more money out of the unappropriated general fund, but we can talk about that at the end of the year. New capital equipment, new capital projects, any new debt, we'll go through that. Payroll is your largest expense, so we do spend a lot of time there. The statements for compensated absences, other post-

employment benefits and the retirement system, that takes a lot of time and a lot of work collaborating with one of the national firms out of Albany called KBMG and really working together with both systems ERS and TRS to make sure that we got the right data. If there are any off balance sheet risks, we call them commitments and contingencies, we bring those to your attention. We might have to create footnotes for that. The Education Stabilization Fund of 2021, that was basically what I mentioned, the CARES Act. What occurred was in this year, in your budget, the state aid was supposed to be rendered \$263k for the fiscal year ending June 30th, 2020. You're not getting that money. What the state did was they exchanged with the federal government, taking that exact \$263k, not giving it to you this year, but giving it to you next year as federal funds. So it is a little bit of a shell moving the dollars out of '20 that normally would have been state aid, which you're not gonna get, and it now becomes federal aid for the fiscal year 20-21. So they shifted the \$263k. You're still getting that money, it's just in the next year and it's federal money, it's not state money. Summer food service program, I'm not sure if you guys are doing that, I don't know how you did meals throughout the weeks after school closed. Were you providing meals? Were you putting things together? Are you going to have a summer program for students to have meals throughout the summer? Those are things that we'll need to know as we get started with the audit. In FEMA Grants. This one is extremely confusing. The reason is because FEMA is basically, since it's beginning, is usually a disaster aid, whether it's a tornado, a hurricane, a flood, a main breaks, and they mobilize. They get people to that area, they get people who are typically bankers who have checkbooks, and they write checks to people to help them to get back. FEMA is under homeland security and right now they've never done this. FEMA has never interacted in a pandemic. There is money there because a federal disaster area was created by the President in the middle of March. There's a 60 day window before that, so the period beginning January 20th, 2020, you may have some expenses that can be reimbursed by the federal government and you have until the middle of September to stake your claim. The difficult item is we don't know what you can spend the money on and there hasn't been at this point a lot of guidance of what you can spend the money on. Now with the CARES Act, and we've looked at the CARES Act with the PPP and items like that, that maybe if you have a small business that actually took advantage of PPP. That thing's a moving target. Forgiveness is a moving target. Two days ago it was 8 weeks, it's now 24 weeks. I'm hoping that FEMA reimbursements will do the same thing, that they will push the opportunity further down the line to give you more ideas of what you can gather that you've spent, that you wouldn't have spent originally because of the pandemic. I'm hoping that we get more information during the summer months while we're doing those audits and clearly will come back to you if we see something that needs to be done and needs to be done quickly. And lastly, there's also the extra classroom activities, known that over the years. That's a separate statement. Under audit materiality, I mentioned that we really look at risk, we don't audit everything. We started at very high metrics, about \$77mil on which on your balance sheet as of June 30th, 2019, that would have been assets, and deferred assets which were larger than revenue, so we take the larger of those groups. We got \$77mil. We begin at planning materiality 2% of \$77mil, now you're looking at \$1.5mil and say that's still a big number. Yes it is. We narrow it down a little bit more, and in our audit world, if we had accumulated adjustments that we decided that we would not record, management would agree, auditors would agree, we have a threshold of about \$1,100,000. Still seems like a lot. In my professional experience, we've never gotten to numbers like that because in the school district we don't audit at that level because we start auditing in the funds. The funds are smaller, if you look at the general fund, it's \$31mil. You're now looking at about \$400k. If you look at the special aid fund, it's almost \$1.3mil in revenue, we're looking at things at \$26k. So you can see through the fund process we are getting the coverage that we need in order to make sure that you have an unqualified and unmodified audit. Accounting standards update, there's been a lot of standards updates from both the financial accounting standards board and the governmental accounting standards board over the last few months. Have indicated that any accounting standards that were supposed to be implemented this fiscal year have been postponed at least one year. I would expect that as we move forward it's going to be postponed even longer. A couple of items that you would've expected to implement this year is fiduciary activities and that was going to change extra classroom activities and how they were reported. It also was going to change payroll withholdings, which were generally put in the trust and agency fund, they would be moved to general fund and then there would be a custodial account for private purposes, trust and items of that nature. That's been pushed back to next year. Accounting for leases, which we've talked about over the last few years, has been pushed back to 2022. And then just a few weeks ago, there was

standards #89-94 that have all been pushed back and admittedly, looking at your accounting and things that you do, there's nothing in those accounting standards that would have impacted you this year. So we all have a little bit of relief. On page 7, when we come back at the end of the audit, we'll share with you our communication with those charged with governance and we'll talk about the accounting standards, if we implemented any new items. We'll talk about estimates and how the estimates were determined and how we audited the estimates. The responsibility that we have as auditors as well as the responsibility that you have as management and Board of Education, if there's anything that is inconsistent, we would bring it to your attention. If we had disagreements with management, we have a responsibility to bring it to your attention. If there's any window shopping, meaning the school district goes out to seek an opinion from another CPA firm, that CPA firm would have the responsibility to talk to us before we complete the audit. And at the end on page 8, we have both my name and Seth Hennard, who's been the principal on the engagement for the last few years. Our direct dials in our office of 270-4950 and Seth is a 49ers fan, so he got 4949. You have our email addresses. I failed to communicate this at the beginning, but we work for the Board of Education. You hire us, you fire us. We work with your management team. So if we had a dotted line of an org chart, auditors would be dotted to the Board of Education. And that's why for me it's very imperative that you need to know who we are and if you need or have concerns, we're there to listen and help. With that, I'll entertain any questions that you may have.

Jim - Thank you Mr. Schiavone, appreciate you taking your time to kick off the audit with us and we look forward to your report when we get back to school in September.

John - Thank you very much and again, thanks for the opportunity. Take care everyone.

Jim - Our second presentation is Mr. Doug Dailey on the Smart Schools Investment Plan.

Doug- Alright, and it looks like Bob has joined us. Alright, so Smart Schools Investment Plan, we recently as recent as last week, finally got reimbursed for our last investment plan. We just got \$96,454 back from New York State Education Department. Normally they say they promise a 90-day turnaround time, it did take them a little extra longer, but I'm gonna cut them some slack with this coronavirus thing. Our next investment plan, Smart Schools Investment Plan, which will be the 6th one for us, is going to be the first year we're actually cycling out end-of-life devices and cycling in some new ones. And that was one of the reasons why we needed to collect all the chromebooks yesterday, today, and tomorrow so that we could cycle out the old ones and buy some new ones. Heading into the 20-21 school year, we need to purchase 400 new devices. Those will go to grade levels K, 1, 5, and 9. We need 400 licenses to go along with those devices. We will need some extra power supplies. This is the first year that the devices are changing power supplies. I think I had put 250 cases on there as well. The first two years we bought some substandard cases that we're slowly trying to replace. The new cases are a little bit better, they have the embroidered logo of the district on it and it has a pouch where kids can keep some things like pens and pencils and headphones and power supplies and stuff like that. Once the Board of Education preliminary approves that we move forward with this, again we have to go through the process of the Smart Schools Bond Act, which means after you get preliminary approval, then we move forward, we put it on the website for 30 days, we have a public hearing, and then you guys give final approval. I think we're shooting for your July 22 Board of Education meeting date. That's about it, if anybody has any questions regarding the next Smart Schools Investment Plan?

Jim - How are the units holding up?

Doug - The devices that we're actually cycling out this year, the oldest devices, they're 4 years old. They are our favorite devices because they have been the most durable. I would say out of the initial 600 of these devices that we purchased, 20% of them maybe have taken a really bad beating. The remaining 80% we plan to sell to a third party recycling company and get at least a little bit of money for them. Some of the ones that are in really bad shape we'll probably actually keep for parts because some of the parts fit into the model that we bought the next year after these devices.

Jim - Thank you Mr. Dailey. Any questions from anyone else? Moving on, item #3 is our SARD recipients and recognition of them. Mr. McCabe?

Pat - Good evening, everyone. I'd like to start by thanking our honorees of the Erie Niagara Student Achievement Recognition and the family members that were able to join us tonight. Before formally recognizing them, I just would like to take a moment to provide a brief explanation of the significance and history of the Scholastic Achievement Recognition Program. It's often simply referred to as SARD. I'll get to more on that in just a moment. This was to be the 4th Annual Erie Niagara Student Achievement Recognition Dinner, but clearly, the dinner part is not part of this evening's program, so we needed to adjust just a bit. The event in recognition is sponsored and supported through a strong school, business, and community partnership and the Erie County Association of School Boards. Each year the public, parochial, and private high schools in Erie and Niagara County are asked to identify their top 3 academic scholars to be celebrated for their accomplishments. Over the course of those 40 years to date, the organization has honored more than 7996 public, private, and parochial school graduating seniors for their academic excellence. As I mentioned, the students traditionally attended dinner, accompanied by the Board of Education president, the superintendent, and their high school principal. Obviously, we regret that that evening had to be cancelled. Speaking on behalf of the Board of Education, we are very pleased that our recipients are able to be with us this evening with their families in this virtual meeting platform. The program sponsors are the organizations in our communities that make it possible for each scholar to be presented by a specially commissioned crystal bison that was designed and handcrafted by a very well-known Canadian sculptor. I hope I'm pronouncing his last name right, it's Len Chodirker. It's my understanding that getting these bisons over the border during the pandemic was especially challenging, but nonetheless they were received here in the states. The bisons and the certificate of honor accompanying them were delivered to our recipients by Mr. Ricci. In addition, on behalf of the Board of Education and the District, I want to thank Perry's Ice Cream, Whiting Overhead Door, and County Line Stone for their generous donations they contributed to the purchase of those significant memorial sculptures. Akron's high school top three academically ranked students selected for recognition this year are Lauren Bergman, Marissa Brennan, and Rileigh Dunn. Congratulations to them. I also want to congratulate all of our teachers and staff members that have helped those 3 individuals on their journey. Finally, I want to thank the parents and family members. I know it's a result of their love and support that have helped them achieve so much. Students, you make us all very proud and I'm sure that you will continue to do so for many years to come. At this point I'd like to turn it over to Mr. Ricci to briefly share some thoughts about each of our candidates.

Brandon - And I echo those sentiments. It was truly one of the highlights of my year and an honor to, I couldn't bring the students to the awards celebration, I brought the awards celebration to the students' home and was able to share out the good news of this award as well as other scholarships and honors with family present, so that was certainly an enjoyable evening for me for each of these students. These three students happen to be wonderful young people, who also happened to have very high GPAs, and I think that is certainly in the correct order. Between the three students, less than half of a GPA point separating them as we know it gets so tight at the end. The third highest GPA, as Mr. McCabe mentioned, is Rileigh Dunn, who will be attending Ohio State University in the fall and graduating with advanced regents with honors diploma and will be seeking a career in zoology. So in addition to her crystal bison award, and all the other goodies that came home in the senior gift box, Rileigh is also the winner of a NYS Excellence Scholarship through the NYS Department of Education for \$500, an American Legion Scholarship for \$1000 based on her service to the community, and the Niagara Specialty Metals Scholarship for \$4000 for the career field that she is pursuing. Certainly, congratulations to Rileigh. We have Marissa Brennan, our salutatorian, who will be attending St. John's Fisher College to seek a career in statistics. So after graduating with her advanced regents with honors diploma, we're certainly excited to see what the future holds for her. In addition to her crystal bison, if you would like to see what those look like, they are on our high school Twitter page that's connected to our website, so you can see some photos of those there. She is the winner of our Akron Community Band Scholarship for \$100, also a NYS Excellence Scholarship from the Department of Education, the winner of the Dr. David Fish Award for service to her school and community, and the winner of the Akron Business Scholarship for \$4000, so we certainly wish congratulations to our salutatorian Marissa Brennan. And then

lastly, we Lauren Berman, who is this year's valedictorian for the Class of 2020. After she graduates as well with her regents with honors diploma, she will be attending SUNY Geneseo and seeking a career in education. In addition to her crystal bison award that she had won, she also won the US Marine Corps Award for service to her community, the Sandra Murray Scholarship for community service for \$500, the NYS Excellence from the Department of Education for \$1500, and the Churchville Scholarship for someone who is entering the teaching field for \$6000. I think what's kind of fascinating to me, that kind of unifies these three students, as I've gotten to know them this year, is as intelligent and socially well-adjusted and respectful as they are, they all have a quiet gentle strength about them and I love the definition that my father has tried teaching me growing up, is to be a gentleman is strength under control and all of these young ladies have great strength and great intellect and aptitude, but are certainly dignified and harness that intelligence under control. I couldn't be more proud of these three students and what they've accomplished, so congratulations to each one of them.

Jim - Marissa, thank you for joining us tonight. On behalf of the Board, congratulations to you and your peers. It's a well-deserved honor. Item #4 is the Superintendent's Report. Mr. McCabe?

Pat - Good evening again. I just would like to start by thanking the Board of Education for their leadership during the budget process. The development of this year's budget presented us with some truly unique challenges and your support was instrumental in the creation of a budget that reflects and supports our educational mission of the district and also the fiscal realities of our community. I want to just add some additional thoughts. The creation and development of the budget would not have been possible without the leadership of our administrative team, particularly Mrs. Tretter. Her knowledge of finance regulations and the myriad of issues that impact the budget is truly exceptional. She has guided us well in the development of the budget and I know she will do the same during the execution of it. Finally, I know I'm speaking on behalf of the board again as well as the faculty and staff and students and families, an expression of gratitude to all of our residents within the school community for participating in a democratic process on voting in this year's school budget and board elections. The fact that the proposed budget passed by nearly 70% of those who voted in favor of it indicates the support that this community has for the school district. Again, I'm in deep gratitude for everyone who voted, regardless of their position on the propositions. I appreciate that level of community involvement. And then finally, I just want to thank and congratulate Mr. Grant and Mr. Masse on their reelections. Moving on, as you are well aware, the last day of students was this past Friday, June 12th. Again, expressing just more gratitude, I want to thank our children and their families for all their efforts throughout the school year, but especially during our closure that began on March 16th. It's been quite a journey. Our teachers and administrators deserve tremendous credit for the manner in which they served our students and families. Despite having absolutely no advance warning and facing significant challenges, we managed to create a distance learning program out of scratch. Mr. Dailey's here on the meeting this evening, the technology department's work in that regard was exceptional. Teachers found in addition to conveying content, they found meaningful ways to contact and connect with kids. Our special education service delivery continued. Our food service and facilities department went above and beyond, I pulled in at 5:30 today and the food service was still out there delivering meals. I also want to just note that our building district clerical staff, also exceptional people, exceptionally hard-working, without them our operations would not have run as efficiently or as effectively as they have. Again, on behalf of our administrative team, the board, I just want to express my appreciation for all of those individuals. Some good news. I'm sure you've been following with all the other news, some good news in regards to our Business First rankings. Proud to convey to you that our district ranks 12th out of 97 public school districts in WNY. Our high school moved up a spot to 16th out of 121 high schools, public high schools. Middle school is 13th out of 150, held its ground right where it was last year. And finally, our elementary school jumped up 7 spots. They are now ranked 50th out of 213 public elementary schools. That is the reflection of a coalition of effort that everyone should be exceedingly proud of. Though the Business First rankings are interesting, they are one barometer by which to measure. Certainly, not the only one, but they are one that is worthy of keeping tabs on. Congratulations to all. Mr. Ricci and I are new, so we can't take any credit for that success. But nonetheless, we are more than happy to celebrate those accomplishments. I wanted to give

the board a quick update on what I learned during the regional task force. As you're aware, there are 4 regional meetings occurring, 2 this week, 2 next week. Very interesting. These are put on by SED and the Board of Regents in order to gather information from stakeholders on information that they should need to know and consider in developing guidance for school districts to reopen. Now bear in mind that on a parallel, I hope it's parallel, on a presumably parallel track the governor has his reimagining education task force also planning reopening. So you have the governor and a lot of state and county health officials, and then you have regents and SED. There is a strong desire to see those two influences merge to a cohesive plan and we're on a wait and see. I wanted to let you know on the District level, been working on gathering some information. With the amount of work we've had to do relative to wrapping up the school year, we will intensify our planning on reopening beginning of next week. I had another planning meeting with Mark Alexander, who is working alongside me to coordinate it. We are going to parallel the nine domains that were identified by State Ed, developing our local plans. Ultimately, we're expecting SED to issue its guidance sometime in June, that's what they said, then at some point in July we'll need to submit our plan. I wanted to share with the board, you're aware that the district participated in the multi-district survey. After 24 hours, after one day, 11k individuals responded to the survey. After 3 days, 24k individuals responded to the survey. That survey closes this Friday. I spoke to the superintendent from Tonawanda, who's collecting the data. He will disaggregate it and we'll have information from the Akron respondents hopefully over the weekend or early into next week. It will be really interesting to see. That was really a parent-focused survey and that information we're planning on pushing up to SED as well. Before I go on, any questions about what I covered thus far? I wanted to let you know in a similar vein, some information on our interscholastic sports. I'm sure that you all heard the governor's announcement that youth sports can begin on July 6th. They identified softball, field hockey, baseball through cross country and gymnastics. A lot of people thought that meant interscholastic sports. It doesn't. It's youth sports. You'll note that there was a late agenda item because now that our budget is passed, and we're not in fear of contingency, that we do have Akron Youth Baseball requesting use of our fields. We are looking to make our fields available to Akron Baseball following the appropriate COVID-19 protocols. But as it relates to high school and interscholastic sports, we're following the National Federation that has issued some guidance as well as New York State Association of High School Athletics. I met with JJ and Steve the day before yesterday and we're doing some initial planning in that regard. Interscholastic sports can't even begin practicing until the county is in stage 4 of reopening. And then with that there are some definite restrictions on how those practices are to take place with appropriate social distancing and so on and so forth. Couple of final notes. Our capital improvement project seems to be progressing quite well. The roof repair is well underway. The masonry work is well underway. There's a lot of exterior site work improvements. The business office is in the construction phase. The demolition phase of the elementary office is nearly done. The replacement of toilets and sinks in some of the classrooms is underway. The asbestos abatement and air testing has so far gone very smoothly. We are definitely in mid-construction but have not hit any significant snags. Thus far some minor change orders, but nothing major. Did want to let you know that after consultation with our attorneys, it does look like everything's moving forward with what we're now calling 'Project A - Phase 2', which is the fuel island and we'd like to target the July 22nd board meeting to resolve the SEQRA amendment. I haven't seen that yet, but it's my understanding that because there will be minimal disruption to the land and the surfaces, with the exception of the removal of the tanks, that we are only required to do an unlisted action. That's good news for us. I wanted to let the board know that I have determined that this coming Monday is the return-to-work for all 12 month administrators and administrator staff. We have been working remotely. Some administrators have been coming in every day, some intermittently. The fact that we're deep in phase 3 and headed to phase 4, we will be returning to campus-work, again following all of those safety protocols that are outlined in the district return-to-work plan. We will obviously adjust if there's any change in the health data that's coming out of the county. I'd ask at this time to the board, speaking on that same vein, to give some consideration as to when you'd like to return, if you'd like to return, to having board meetings here on campus. We have a board meeting on July 7th, July 22nd, and August 12th. Perhaps when I complete my comments, which are almost over, you could give Roxanne and I some feedback on that. Then lastly, there is a proposed board meeting dates for the upcoming year, a draft document, that's attached simply for your review. This recent revision eliminates some scheduling conflicts and I

think we might want to check if we're gonna do that July 22nd or July 29th, I might need to check that with Roxanne. We'll need to finalize that moving forward. Questions? Comments?

Jim - I saw Mr. Kenline gave a thumbs up to returning to the building for in-person meetings and I'm getting some head shakes. Mr. McCabe and I had talked about this and the board room is too small, given social distancing concerns. We talked about when we go back to live meetings, doing them in the high school cafeteria, spreading things out, which would give us more to be able to social distance. Any other thoughts or comments?

Bob - The only thought I had is that I would like to see us still have the ability to do, instead of the way we did it before, virtually there would be a Zoom or Google Meet we're doing now in case people either can't make it or still uncomfortable with coming in. I'd like to see us resume in person, but I'd like us to have a better system than we had before such as we're working with now to do virtual meetings if needed.

Jim - Or even for someone who can't be there in person.

Bob - Yes. Like me.

Jim - And I'm sure Mr. Dailey can work on that after he's been a pro for 100 days now. So I believe, Mr. McCabe and Mrs. Rebmann, July 7th we'll be live in the cafeteria.

Pat - Ok. Well thank you, we'll make sure that happens. I misspoke earlier, the other date was July 29th not 22. Nonetheless, we'll be ready on July 7th. I will distribute to the board our return-to-work protocols, so you're familiar with the expectations of coming on campus. Mrs. Rebmann and I will send that to you in advance of the meeting.

Jody - Since Mr. Ricci is here, I really want to thank him and Mr. D and Mr. McCabe. You know, Mr. McCabe and Mr. Ricci's first year and none of expected what has happened to happen and I think Mr. Ricci and Mr. D have been going above and beyond to make sure our seniors are recognized. Fielding many phone calls from parents and students. I just wanted to publicly make sure that I said thank you to all three of you, but specifically Mr. Ricci and Mr. D because their job hasn't been easy the last, I don't know, 107 days. So I just wanted to make sure that I said thank you. Thank you for everything that you've done.

Jim - Moving on to the business portion. Item #5 is Meeting Minutes. And our recommendation is that the Akron Central School Board of Education accept the minutes of the meeting 5/27/20 Regular Business Meeting as submitted by District Clerk, Roxanne Rebmann. And again, the board will be voting through BoardDocs.

Heather - Moved.

Debbie - Second.

Jim - Any questions or comments on this item?

Roxanne - All in favor, motion carried.

Jim - Thank you, Mrs. Rebmann. Item #6 is Personnel Instructional. Our recommendation is that the Akron Central School Board of Education, upon the recommendation of Patrick D. McCabe, Superintendent of Schools, approve the instructional items consent #6A-6H.

Jody - Moved.

Debbie - Second.

Jim - Any questions or comments on that item?

Roxanne - Mrs. Cayea?

Heather - I voted yes.

Roxanne - 6 in favor, 1 abstain. Motion carried.

Jim - Our next item is item #7 and the recommendation is that the Akron Central School Board of Education, upon the recommendation of Patrick D. McCabe, Superintendent of Schools, approve the following non-instructional items consent #7A-7N.

Bob - Moved.

Jody - Second.

Jim - Any questions or comments on these items?

Roxanne - All in favor, motion carries.

Jim - Item #8 is District Items. Our recommendation is that the Akron Central School Board of Education, upon the recommendation of Patrick D. McCabe, Superintendent of Schools, does hereby approve the following District Items consent items #8A-8N.

Erik - Moved.

Bob - Second.

Roxanne - All in favor, motion carried.

Jim - Thank you. Item #9 is Upcoming Dates. Tuesday, July 7th is our Board of Education Organizational Meeting. It said via Zoom but it will be in person at the high school cafeteria at 7:00pm. That will be immediately followed by our Board of Education Workshop Business Meeting. Wednesday, July 22nd will also be a regular business meeting in the cafeteria. Item #10 Executive Session. We do have a need to go into Executive Session for negotiations and the employment of a particular person. If I may have a motion please?

Debbie - Moved.

Heather - Second.

Jim - Any questions or comments from the board?

Roxanne - Debbie & Heather?

Heather - Mine didn't pop up, but I'm a yes.

Roxanne - Ok. All in favor, motion carried.

Jim - Thank you Mrs. Rebmann. To the members of the community that have joined us, thank you for joining us. At this time the board will be leaving this meeting and going into executive session. We do not anticipate conducting any business after we complete executive session. We will be rejoining this meeting. So members of the board, I ask you to leave this meeting and join us in our alternative executive session meeting. Thank you. I'm going to declare us out of executive session at 9:04pm. Final item on our agenda is Adjournment.

Bob - Moved.

Debbie - Second.

Jim - Any questions or comments or objections?

Roxanne - We'll have to do a roll call vote, please.

Bob - Yes.

Jim - Jody Brege?

Jody - Yes.

Jim - Phil Kenline? Erik Polkowski?

Erik - Yes.

Jim - Debbie Forrestel?

Debbie - Yes.

Jim - I vote aye. We are adjourned at 9:05pm. Thanks everybody. Heather, thanks for joining us, do you vote to adjourn? Give us a thumbs up. Alright, thanks everybody. We'll be live next time. Enjoy the 4th.