



**Wednesday, December 13, 2023**  
**Finance Meeting**

**KIRTLAND BOARD OF EDUCATION CONFERENCE ROOM**  
**4:00 p.m.**

Meeting began at 4:05 PM.

**1. Approval of Minutes**

**Subject A. Approval of November Minutes** Meeting Dec 13,  
2023 - Finance Meeting Category 1. Approval of Minutes

Minutes were approved.

**2. Monthly Financial Update**

**Subject A. November Financials**

Meeting Dec 13, 2023 - Finance Meeting Category 2.  
Monthly Financial Update

Mr. Pendleton presented the monthly financial report  
through November 2023.

Executive File Attachments  
[Kirtland November 2023 monthly financials.pdf \(962 KB\)](#)

**3. Create 019-9023 Stadium Donation Fund**

Mr. Pendleton recommended a "019" fund that will  
hold the Stadium donations and allow them to be  
tracked.

**4. Teacher Sub Pay Rates**

**Subject A. Substitute Rates of Area School Districts** Meeting Dec 13,  
2023 - Finance Meeting Category 4. Teacher Sub Pay Rates

Mr. VanArnhem presented substitute teacher rates for neighboring districts including Mentor, Riverside, Chardon, Willoughby Eastlake and Wickliffe. After discussion, he recommended increasing the substitute teacher rates as follows:

From \$110/day to \$125/day, and from \$140/day to \$150/day after 20 days.

Executive File Attachments

[Substitute Rates of Area Schools - Certified.pdf \(55 KB\)](#)

## **5. Truancy Officer**

### **Subject A. Truancy Officer Addendum Service Agreement**

Meeting Dec 13, 2023 - Finance Meeting

Category 5. Truancy Officer

Mr. VanArnhem presented a proposed contract with the ESC of the Western Reserve for 50 hours of truancy officer services at \$75/hour.

Executive File Attachments

[KIRTLAND TRUANCY Addendum 2023\\_2024 Service Agreement.pdf \(125 KB\)](#)

## **6. ESC Evaluator**

Mr. Pendleton reported that an evaluator to help the Board evaluate Supt. VanArnhem would be paid for by funds available through the ESC at no cost to the District.

## **7. Audit Discussion**

### **Subject A. Fraud Risk Reporting**

Meeting Dec 13, 2023 - Finance Meeting

Category 7. Audit Discussion

Mr. Pendleton reported that Board Members will receive an email from the Ohio Auditor of State that will need a reply regarding reporting any fraud in the District. He will report back next month.

Entity officers and employees have a duty to report suspected fraud and abuse to the Auditor of State.

American Institute of Certified Public Accountants (AICPA) Professional Standards AU-C Section 240, *Consideration of Fraud in a Financial Statement Audit*, paragraphs .17-.21 require auditors to obtain information from entity officials and employees regarding the risk of fraud, as well as known or suspected fraudulent activities. Please be aware these inquiries are not an indication that fraud has been identified or is suspected but are requirements of Generally Accepted Auditing Standards (GAAS) issued by the AICPA and must be performed on each audit and for each audit period.

## **8. HR Contract with Guy Peitra**

### **Subject A. Resolution for HR Services**

Meeting Dec 13, 2023 - Finance Meeting

Category 8. HR Contract with Guy Peitra

Mr. Pendleton recommended hiring Guy Peitra through the Northeast Ohio ESC for human resources services.

Executive File Attachments

[Resolution to Contract with the ESC for HR Specialist.docx \(7 KB\)](#)

## **9. Renewal Levy**

### **Subject A. Levy Certification**

Meeting Dec 13, 2023 - Finance Meeting  
Category 9. Renewal Levy

Mr. Pendleton provided a draft of the resolution for the renewal levy on the ballot in March 2024.

Executive File Attachments

[March 2024 Levy Certification.pdf \(263 KB\)](#)

### **Subject B. Levy Resolution**

Meeting Dec 13, 2023 - Finance Meeting Category 9.

Renewal Levy

Access Public

Type

## **10. New Bus purchase**

### **Subject A. Bus Quote**

Meeting Dec 13, 2023 - Finance Meeting Category 10.

Mr. VanArnhem recommended the purchase of a new school bus for the 2024 school year. The purchase price is \$117,491 and was in this year's budget.

Executive File Attachments

[Bus Quote.pdf \(55 KB\)](#)

## **11. PI Summary**

**Subject A. Science Lab and Stadium Projects** Meeting Dec 13,

2023 - Finance Meeting Category 11. PI Summary

Mr. VanArnhem presented a two page summary of the stadium and science lab project.

Executive File Attachments

[Science Lab and Stadium Projects.pdf \(5,160 KB\)](#)

**12. Evaluation Support Discussion 13.**  
**Review December 18 Board Agenda**

**Subject A. December 18 Board Agenda** Meeting Dec 13,  
2023 - Finance Meeting

The December 18, 2023 Board Agenda was reviewed.

Executive File Attachments  
[12-18-23 Board Agenda.pdf \(526 KB\)](#)

**14. Public Comments and Questions**  
**- None**

**15. Adjourn at 6:05 PM**