

## **Minutes of the Special-Called Meeting of the Barnwell School District 45 Board of Trustees**

**TIME:** 8:00 a.m. Thursday, November 30, 2023

**PLACE:** Barnwell Schools Administration Building, 770 Hagood Avenue, Barnwell, SC 29812

**PRESENT:**

**Board of Trustees:** Rosey Anderson, Chair; Felicia Devore, Vice-chair; Dr. Rhett Richardson, Clerk

**District Office:** Crissie Stapleton, Superintendent; Tina Smith, Administrative Assistant; Holly Hutto, CFO; David M. Enzastiga, CPA

The agenda for the meeting was as follows:

### **I. OPENING BUSINESS**

- A. Rosey Anderson, Chair, called the meeting to order. Chair Anderson delivered the Reflection. Dr. Rhett Richardson led the Pledge of Allegiance to the Flag. Superintendent Stapleton announced that local media had received notice of the meeting as required by the Freedom of Information Act.
- B. The board unanimously approved the agenda. Motion was made by Felicia Devore and seconded by Dr. Rhett Richardson.

### **II. Superintendent Report**

Superintendent Stapleton announced that she was verbally told the second phase of the FEMA project was approved. She explained that we are awaiting written notice from FEMA, but it has not arrived. Holly Hutto, CFO, announced that the email just came. Superintendent Stapleton read the following from the email, "Congratulations, Barnwell School District 45 has been awarded for Phase II of the Community Safe Room Project. Attached is the award letter and award addendum for Phase II. The addendum has been signed by the director so please sign and return the addendum so that the work can begin on Phase II of the project."

### **III. New Business**

#### **A. Information**

Holly Hutto, CFO, introduced Mr. David Enzastiga with Rish & Enzastiga. She explained in her introduction that he has been here several times, brought his team before, and hopefully the school district has done everything to make them feel welcomed.

#### **1. Fiscal Year 2023 Audit Report**

The overview outlines information presented by Mr. Enzastiga.

*Barnwell District 45's financial standing remains strong, according to its 2022-2023 audit that was presented to the board on November 30, 2023. The General Fund, which is the District's general operating fund, increased \$668,185, according to the audit report presented during the meeting by David Enzastiga with Rish & Enzastiga. The district's general fund balance was \$7,577,798 as of June 30, 2023, compared to \$6,909,613 the previous year. Enzastiga expressed that the Finance Department continues to do a great job in keeping everything in order and his team finds everything easily and readily available during their visit. According to the Management's Discussion and Analysis provided in the audit report and completed by Holly Hutto, the district's chief financial officer, the district's positive financial standing is attributed to both an increase in local tax collections along with actual expenditures being less than budgeted. "The district works continuously to search for more efficient and effective ways to financially operate in order to reduce expenses while always maintaining and providing the tools necessary for all students to achieve success." Along with adding to the General Fund balance, the district had a net gain of \$232,400 for business-type activities, which is the food service account. The audit did not reveal any material weaknesses, significant deficiencies that were determined to be material weaknesses, or non-compliance considered material to the financial statements.*

Chair Rosey Anderson asked for a motion to accept the 2023 audit report and information presented at today's meeting. Motion made by Felicia Devore to accept the 2023 audit report and information presented at today's meeting, and the motion was seconded by Dr. Rhett Richardson. The motion was approved unanimously.

#### **IV. Adjournment**

Board unanimously approved the adjournment of the meeting at 8:16 a.m. The motion was made by Felicia Devore and seconded by Dr. Rhett Richardson.

Chair Rosey Anderson

Clerk Mark Richardson