

# KND Schools receive a clean audit for the year

Posted by Ken Grabowski on October 13th, 2014



BRETHREN — Members of the Kaleva Norman Dickson Board of Education were informed on Monday evening that the auditing firm of Dennis, Niegarth and Gartland had determined that the district had a clean audit for the past year.

Manistee County Business Cooperative Director of Finance Kris Mauntler delivered the good news to the board. She said the auditing process was very smooth for all concerned parties.

"Everything went very well this year and they were here for two weeks in August," said Mauntler. "They gave us a clean opinion, which is what we always look for in an audit."

Mauntler said that the auditors said the district is in compliance with internal control and that KND follows all accounting policies.

"There were no corrected or uncorrected misstatements, and they had no findings with the numbers," she said. "There were no other matters of concern, and it was very clean."

Mauntler reminded the board that next year the new GASB auditing procedures would be starting where all the districts in the state would have to take some of the responsibility in their books for unfunded retirement costs. It is something that is going to make a large difference in the bottom line for all school districts in the state.

"That is going to be roughly \$7 million for the KND district, and I am not sure how they are going to show that on the books," she said. "Next year when I present it, we will go over that in detail."

Mauntler said the KND District closed out its financial year right on target with the budget. She said the unreserved fund equity fell right in line with what they had anticipated in finding in the final budget.

Principal Jim Wojciechowski reported to the board on several important topics.

"This Friday is the first professional development session for teachers that will take place in the county," he said. "We are going to have Bear Lake and Onekama at our building and math will be the topic. (Manistee Intermediate School District General Education Director) Kay Salyer will be leading it. Jodi Redman, a math consultant from the Wexford-Missaukee ISD, will be presenting."

Wojciechowski also told the board that the SEEDS program is up and running at KND.

"Everything seems to be going well with it, but there a few kinks we need to iron out," he said. "Overall, everything seems to be going well."

Board members also were informed that the first of three mandatory lock down drills at the school took place on Monday with the Michigan State Police.

"They brought the two German shepherds in from the Gaylord post and it worked out very well," said Wojciechowski. "One area we need to work on is the public address system that didn't work in one classroom. We have two more drills to go and one will have to be during the transition of lunch time. That would mean when the kids are in the hallway or at recess, but we should do fine with them."

Board president Jeannette Somsel reported to the board on the Manistee County School Management Council (MCSMC) meeting last week. The MCSMC board consists members of the KND and Bear Lake school boards to address the things the two districts work on cooperatively like a shared superintendent, purchasing food items and other such things.

"We had the re-election of officers at that meeting," she said. "Something else that we did was to review the original MSMC contract, as there is a couple of things that need to be upgraded."

Those changes that were approved by the KND board were to revise the agreement to reflect that a meeting be held annually instead of three times per year. Another change was to reflect that the terms of office would move from four to six years in length. Both passed by 7-0 votes.

Board members were also asked to consider entering into a cooperative agreement with Bear Lake Schools for girls softball for the 2014-15 school year. KND athletic director Jason Kemler explained why the request was being brought to the board.

"The reason for that is last year Bear Lake struggled just to have a team," he said. "Two or three of those kids are not going to be back next year, so they are down to five or six kids. We will be hosting the sport and it will be under the Brethren name. With our numbers and their numbers there should be plenty of kids for a team."