

SPECIAL BOARD MEETING  
OCTOBER 25, 2018  
SCHOOL ADMINISTRATION OFFICE

A special meeting of the Board of Trustees of Mountain Home School District No. 193 was convened at 5:35 p.m., October 25, 2018, at the District Administration Office, 470 North 3<sup>rd</sup> East, Mountain Home, Idaho, in said district, pursuant to authority provided by Title 33, Chapter 7, Section 33-701 – Fiscal Year – Payment & Accounting of Funds, Title 74, Chapter 2, Section 74-202(4)(c)(6)(b) – Open Meeting (Special Meeting), and Section 74-204(2) Open Meeting Law (Special Meetings), Idaho Code. A copy of the Notice of a Special Meeting of School Trustees so posted follows:


**October 25, 2018**  
**NOTICE OF SPECIAL MEETING OF THE BOARD OF TRUSTEES**  
**MOUNTAIN HOME SCHOOL DISTRICT NO. 193**  
**Mountain Home, Elmore County, Idaho**

NOTICE IS HEREBY GIVEN that a Special Meeting of the Board of Trustees of Mountain Home School District No. 193, to hear and approve the Annual Audit, will be held on Thursday, October 25, 2018, at 5:30 p.m., at the District Administration Office located at 470 North 3<sup>rd</sup> East, Mountain Home, Idaho, in said District, during which the following business will be conducted:

- I. **CALL MEETING TO ORDER (ACTION)** – Chairman/Vice-Chairman
- II. **PUBLIC INPUT (COMMENTS – NO ACTION/POSSIBLE DIRECTION)** –  
*Those wishing to speak on any topic of their interest should complete and submit to the chairperson the MHSD Request to Address Board of Trustees Form located at the Board Meeting Materials table. The Individuals will be allowed a maximum of three minutes to present their views. The board will not hear complaints against school district employees by name or against students by name in open session. If you have a complaint against personnel or students by name, you need to schedule an appointment with the Superintendent. There will be no action taken at this time, but action on a problem area could be scheduled for a subsequent meeting of the board.*
- III. **ANNUAL FISCAL YEAR AUDIT – FY2018 – Harris & Company (ACTION)** – Levi Vick/Kevin Congo
- IV. **ADJOURN**

This Special Meeting of the Board of Trustees of Mountain Home School District No. 193 is called pursuant to Title 33, Chapter 7, Section 33-701 – Fiscal Year – Payment & Accounting of Funds, Title 74, Chapter 2, Section 74-202(4)(c)(6)(b) – Open Meeting (Special Meeting), and Section 74-204(2) Open Meeting Law (Special Meetings), Idaho Code.

Dated the 17<sup>th</sup> day of October 2018.



Sharon M. Whitman  
Clerk, School District No. 193  
Mountain Home, Elmore, Idaho

- I. **CALL MEETING TO ORDER** – Chairman/Vice-chairman. Chairman Abrego convened the special meeting of the Board of Trustees at 5:35 p.m., and asked everyone to stand for the Pledge of Allegiance.  
  
Trustees: Chairman Abrego, Vice-Chair Binion, Trustee Donahue, Trustee Monasterio, Trustee Knox
- II. **PUBLIC INPUT (COMMENTS – NO ACTION/POSSIBLE DIRECTION)** – None  
*Those wishing to speak on any topic of their interest should complete and submit to the chairperson the MHSD Request to Address Board of Trustees Form located at the Board Meeting Materials table. The Individuals will be allowed a maximum of three minutes to present their views. The board will not hear complaints against school district employees by name or against students by name in open session. If you have a complaint against personnel or students by name, you need to schedule an appointment with the Superintendent. There will be no action taken at this time, but action on a problem area could be scheduled for a subsequent meeting of the board.*

- III. **ANNUAL FISCAL YEAR AUDIT – FY2018 – Harris & Company (*ACTION*)** – Levi Vick/Kevin Congo. Josh Tyree, auditor with Harris & Company, presented the audit. Mr. Tyree gave a quick review of the audit. He reviewed the Independent Auditor’s Report, Management’s Discussion and Analysis, the Fund Financial Statements, Federal and Other Reports, as well as other financial topics. Mr. Tyree continued to explain the responsibilities of the auditors and the auditor’s responsibility, which is to express opinions on the financial statements based on the audit. He continued to review the audit. Mr. Tyree informed the board that in the opinion of Harris & Co, their opinion is a clean opinion, which is what the board wishes in an audit. Discussion began regarding fund balance, the different categories that a fund balance could address, and possible addition of some financial policies, etc. Chairman Abrego requested that the error on page 7 regarding enrollment numbers be corrected. The board thanked Harris & Company for the audit. Trustee Binion motioned to approve the FY18 Audit report as presented. Trustee Donahue seconded the motion. Motion approved. (A full and complete copy of the District’s audit may be reviewed at the District Office or on the District website [www.mtnhomesd.org](http://www.mtnhomesd.org), under Business & Finances.)
- IV. **ADJOURNMENT** – All business of the Board having been completed, Chairman Abrego called for a motion to adjourn. A motion from Trustee Binion to adjourn was seconded by Trustee Monasterio. Motion granted. Meeting adjourned at 6:00 p.m.

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Chairman Abrego

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Clerk Whitman