MINUTES
GEAUGA COUNTY EDUCATIONAL SERVICE CENTER
MARCH 19, 2013 7:00 P.M.

The Geauga County Educational Service Center board met on March 19, 2013, at 7:00 p. m., at the offices of the board for the purpose of conducting their regular business meeting. Members present were: Mrs. Koster, Mrs. Cavanaugh, Mr. Gilson, Mr. Burnett, and Mr. Battles.

MOTION:
Mr. Burnett moved and Mrs. Koster seconded the motion to approve the agenda and addendum as presented. Vote: Mr. Burnett, yes; Mrs. Koster, yes; Mr. Gilson, yes; Mrs. Cavanaugh, yes; and Mr. Battles, yes. Motion carried.

MOTION:
Mrs. Koster moved and Mr. Gilson seconded the motion to approve the minutes from February 19, 2013, as written. Vote: Mrs. Koster, yes; Mr. Gilson, yes; Mrs. Cavanaugh, yes; Mr. Burnett, yes; and Mr. Battles, yes. Motion carried.

MOTION:
Mrs. Koster moved and Mrs. Cavanaugh seconded the motion to approve the treasurer's report as listed below:

1) February financial statement.
2) February warrants written.
3) February investments.
4) March invoices payable.
5) Donations:
   Fairmount Minerals - $5,000.00 to Preschool Program – letter attached.
   Mary Palmstrom - $875.00 value for logo creation.
6) Financial audit completed. Letter attached, no deficiencies and no findings.

Vote: Mrs. Koster, yes; Mrs. Cavanaugh, yes; Mr. Gilson, yes; Mr. Burnett, yes; and Mr. Battles, yes. Motion carried.

Mr. Galemmo discussed the following:

1) State budget and impact on Educational Service Centers.
2) Cardinal Superintendent search.
3) Cardinal personnel.

MOTION:
Mr. Gilson moved and Mrs. Koster seconded the motion to approve professional meeting request from Civia Wiesner, Speech Therapist, to attend Ohio Speech Conference, Columbus, March 14-16, total approx. cost: $500.00. Vote: Mr. Gilson, yes; Mrs. Koster, yes; Mrs. Cavanaugh, yes; Mr. Burnett, no; and Mr. Battles, yes. Motion carried.

Next board meeting – April 16, 2013.

MOTION:
Mr. Burnett moved and Mrs. Koster seconded the motion to adjourn at 7:50 p.m. Vote: Unanimous approval. Motion carried.

FAIRMOUNT
Minerals

Friday, March 01, 2013

Geauga County Educational
Service Center

Dear Gayle Michel:

At Fairmount Minerals, we understand that thriving communities help pave the way for a brighter, more prosperous future. We strive to connect with our communities by contributing time, talent and treasure in hopes of making a difference in the world. In 2012 and 2013, we continued our legacy of social responsibility by lending a helping hand to the people and places that contribute to our prosperity by supporting educational institutions in the areas that our Fairmount Family Members work and live.

Therefore, we are pleased to inform you that a grant in the amount of $5,000.00 has been awarded to Geauga County Educational Service Center. The Community Investment committee at our Best Sand facility recommended you for this grant.

Thank you for your efforts as you continue to educate the young, bright minds of the children who are the future of our communities. We extend our best wishes for the success of your organization.

Very truly yours,

Fairmount Minerals Foundation

8834 MAYFIELD ROAD, SUITE A, CHESTERLAND, OH 44026 / PH: (800) 237-4986 / FAX: (440) 285-0707
www.fairmountminerals.com

GEAUGA COUNTY
EDUCATIONAL SERVICE CENTER
470 Center St., Bldg. #2, Chardon, OH 44024

Ph: 440-279-1700 **Fx:** 440-286-7106
Email: gc_info@lgca.org

Committed to the improvement of student achievement

Matthew Galemmo, Superintendent
Lorretta Petersen, Treasurer

Board Members:

Dennis A. Battles
Kenneth C. Burnett
Bonnie H. Cavanaugh
Robert L. Gilson
Janice M. Koster

February 19, 2013

Mary Palmstrom
322 Ivy Lane
Painesville, Ohio 44077

Dear Ms. Palmstrom,

The Geauga County Educational Service Center's Board of Education would like to formally acknowledge your donation to the Geauga County Vocational Program. At the next Board of Education meeting held on March 19, 2013, your donation of the creation of a logo, letterhead and envelope art to promote and explain the program valued at approximately $875.00 will be formally accepted and entered into our Board minutes.

Please accept the thanks of the Geauga County Educational Service Center's Board of Education for you generosity. Your support of Geauga County's Special Education programs is greatly appreciated.

Sincerely,
Geauga County Educational Service Center

Matthew Galemmo

Matthew Galemmo, Superintendent

Lorri Petersen, Treas

Lorri Petersen, Treasurer

Dave Yost • Auditor of State

INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Geauga County Educational Service Center
Geauga County
470 Center Street, Building #2
Chardon, Ohio 44024

To the Board:

We have audited the financial statements of the governmental activities, the major fund, and the aggregate remaining fund information of Geauga County Educational Service Center, Geauga County, (the Service Center) as of and for the years ended June 30, 2012 and 2011, which collectively comprise the Service Center's basic financial statements and have issued our report thereon dated February 8, 2013, wherein we noted the District adopted the provisions of Governmental Accounting Standard Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Service Center's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Service Center's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Service Center's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Service Center's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

Lausche Building, 615 Superior Ave., NW, Twelfth Floor, Cleveland, Ohio 44113-1801
Phone: 216-787-3665 or 800-626-2297 Fax: 216-787-3361
www.auditor.state.oh.us

Compliance and Other Matters

As part of reasonably assuring whether the Service Center's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

We intend this report solely for the information and use of management, the audit committee, the Board and others within the Service Center. We intend it for no one other than these specified parties.

Dave Yost
Auditor of State

February 8, 2013