

Members present: Buhrmaster, Gordon, Lanotte, Laurilliard, Oriola, Mauro, Winchester
Members absent _____

Administrators Present: Salvaggio, Bourgeois, Shea, Grastorf
Administrators Absent: _____
Also Attending M. Leon, Faculty and Community Members

President Oriola called the Executive Session of the Niskayuna Board of Education to order at 6:10 p.m. in the Board of Education Conference Room to discuss a legal matter.

Executive Session

(Reconvene to Public Session)

I. Welcome -

Welcome

President Oriola called the Regular Meeting of the Niskayuna Board of Education to order at 7:10 p.m. in Van Antwerp Auditorium.

II. Reports

Reports -

A. Superintendent's Report

Superintendent's Report

The Superintendent reported on/participated in:

- Mid-year meetings with building principals as part of APPR process
- Meeting with elementary school counselor as part of APPR process
- Met with Special Education and Science staff to discuss Science Topics
- Met with Athletic Director and Facilities Coordinator for the Pool
- Attended the Regional Advocacy Forum in South Colonie, where a panel discussion hosted over 1000 people to gain positive attention to school funding concerns

B. Board of Education and Committee Reports

Board of Education and Committee Reports

The Board of Education was represented at:

- 60th anniversary committee meeting
- Review Art Show at Van Antwerp Middle School
- Review 3-D Art Show at the High School
- N-CAP meeting as Board of Education representative for the Drug Free Grant survey in middle and high school. Bylaws were also reviewed.
- Glenclyff and High School PTO meetings
- Glenclyff Pre-K program
- Regional Advocacy evening at South Colonie
- Rosendale elementary concert at high school
- Varsity Boys Basketball games

Notes: The Board recognized the current baseball/football coach and current crew coaches who chose to attend Life of an Athlete presentation. High School Shared Decision Making Committee has been addressing some of the concerns that were brought to the Board by high school students.

Upcoming: The next 60th Anniversary Committee meeting will be held on February 12 at 4:15 p.m. in the Board Room. All are welcome.

III. **Consent Agenda**

Mr. Winchester moved that the Board of Education, upon the recommendation of the Superintendent of Schools, approve the actions in the consent agenda of the items listed in items A- C of ASM IV. Mrs. Gordon seconded. Motion carried 7-0.

A. . . approve the Minutes of Regular Board Meeting of January 28, 2014

B. . . approve the following personnel actions per ASM III-B:

a. Instructional – Leave of Absence

<u>Name</u>	<u>Assignment</u>	<u>Effective Date</u>
O'Keefe, Heather	FACS/NHS,IRO	extend from 1/29/14 to 3/31/14

b. Instructional – Replacement

<u>Name</u>	<u>Assignment</u>	<u>Effective Date</u>	<u>Salary</u>
Stafford, Christine	TA/HIL 28.75hr/wk	1/27/14-6/30/14	NESPA TA-Step 1

c. Non-Instructional – Replacement

<u>Name</u>	<u>Assignment</u>	<u>Effective Date</u>	<u>Salary</u>
Massaroni, Maria	Nurse/St. Kateri	1/20/14-6/30/14	\$23.50/hr

d. Appointment of Approved Staff – These staff have received fingerprint clearance from SED

<u>Name</u>	<u>Assignment</u>
Bredice, Melissa	Substitute Teacher
Clark, Diane	Substitute Teacher
Crispino, Lauren	Substitute Teacher
Daly, Carlene	Substitute Teacher
Derico, Angela	Substitute Teacher
Douglas, Sean	Substitute Teacher
Doxsee, Travis	Substitute Bus Aide
Ennis, Angela	Substitute Teacher
Evers, Kayla	Substitute Teacher
Fontaine, Christophe	Substitute Teacher
Gates, Hannah	Substitute Teacher
Hannan, Gilbert	Substitute Teacher
Kramer, Ryan	Substitute Teacher
Laster, Sarah	Substitute Teacher
Mueller, Katherine	Substitute Teacher
O'Connor, Daniel	Substitute Teacher
O'Keefe, Tricia	Substitute Nurse
Olsen, Laurinda	Substitute Teacher
Ottati, Nicholas	Substitute Teacher
Perazzini, Michael	Substitute Teacher
Phillips, Virginia	Substitute Teacher
Ridgway, Margaret	Substitute Teacher
Sanderson, Alexandra	Substitute Teacher
Schips, Dotan	Substitute Teacher
Smith, Sandra	Substitute Teacher
Tucker, Victoria	Substitute Teacher
Weaver, Lisa	Substitute Teacher

e. Resignation – Non-Instructional

<u>Name</u>	<u>Assignment</u>	<u>Effective Date</u>
Vaccaro, Brian	FSH/BIR	1/27/14

Consent Agenda -

Minutes

Routine Personnel

O'Keefe

Stafford

Massaroni

Bredice

Clark

Crispino

Daly

Derico

Douglas

Doxsee

Ennis

Evers

Fontaine

Gates

Hannan

Kramer

Laster

Mueller

O'Connor

O'Keefe

Olsen

Ottati

Perazzini

Phillips

Ridgway

Sanderson

Schips

Smith

Tucker

Weaver

Vaccaro

C. Extra-Classroom Activity Funds (7/1 – 12/31/13) (see attached)

Extra-Classroom
Activities Fund

IV. Comments from the Community

**Comments from the
Community -**

The following community members addressed the Board regarding the budget, reconfiguration of district facilities, and/or closing Birchwood: Jane Farina, Michelle Ostrellich, Jill Appert, Julie McDonnell, JoMarie Ethier, Joseph Hehir, Tiffanie Wood, Emily Wood, Kim Thurn, Robert Schlieman, Erik Posner, Gary Potfora, Mary Beth Aldous, David Apkarian, Sonja Ward, Shireen Tate, Joel Weingarten, Stephanie Sitles, Anne Burger, and Father Stephanos Doudoukjian

V. Business

Business -

A. Mr. Bourgeois review the state aid process and timeline:

State Aid Process and
Timeline

2014-15 Budget Development Calendar – Milestone Dates

March 1, 2014 – Tax Levy Threshold Calculation (Determines the maximum amount of revenue to be earned via tax levy requiring simple majority vote)

March 31, 2014 – Legislative Budget – Final State Aid Projection for 2014-15

May 20, 2014 – Budget Vote

May/June 2014 – Request Senate and/or Assembly Bullet Aid

July 2014 – Equalization Rates Established for Each Town

August 2014 – Tax Rate meeting held to establish 2014-15 tax rates (may require use of unassigned fund balance to reduce tax levy in order to ensure tax rate increase in Niskayuna is comparable to tax rate projected at time of budget vote) One Board member asked, "When *must* school board adopt budget?"

A. Adoption by the first week in April allows the district time to file necessary documents to New York State.

B. Review of 5-year projection. In understanding our current budget, it is notable that foundation aid from New York State has remained the same for the last four years. A second component is the Gap Elimination Adjustment (GEA) by which we will lose \$2.9 million this year alone. Additionally, there are a significant number of PILOT agreements retiring, so state aid is lost for those. We have been losing state aid at 1.6-2 % per year in an environment of ever-rising costs. With the tax cap in place, we will have to pursue revenue generation in order to maintain our budget level. We are working hard to contain costs, and continue looking for efficiencies. The overall projection is not rosy. Our district-mandated contribution to the TRS (Teacher Retirement System) is going from 16.25% this year to 17.53% next year, an approximate \$5.5 million expense for 2014-15. These percentage contributions are tied to stock market performance. At the close of the last meeting, Assemblyman Phil Steck said that we are being allowed the lowest rate of GEA restoration of any school district in his representative area. We have been in touch with Questar III and with the State Education department, with both Assemblyman Steck and Senator Farley and there is no answer to explain that.

Five-Year Projection

C. Estimated Tax Levy Cap will be 2.012% for 2014-15 (see attached).

Tax Levy Calculation

- D. The district will propose to retire seven buses and purchase an additional seven buses in order to maintain a ten-year replacement cycle. The cost of this, if passed, will be \$814, 477, but would be offset by transportation aid of \$513,120 for a final purchase cost to the district of \$301,357. The district would have the ability to issue bus bonds for the purchase with the first payment scheduled to occur in the 2015-16 school year at the same time that previously issued bus bonds are retired. This proposition will go separately to the voters on May 20.
- E. Mr. Winchester moved that the Board of Education, upon the recommendation of the audit committee, acknowledge receipt of the minutes (as revised **and attached**) of the January 24, 2014 Audit Committee meeting as per ASM V E. Mrs. Gordon seconded. Motion carried 7-0.

Bus Purchase Proposition

Accept and File Audit Committee Report

VI. Continued Discussion/Decision Regarding Building Configuration

The Board of Education continued discussion regarding building configuration.

Continued Discussion/Decision Regarding Building Configuration

Mr. Buhmaster moved to convene to Executive Session to discuss matters made confidential by attorney client privilege. Motion carried 5-2 (Nay: Mr. Winchester, Mrs. Oriola).

Executive Session

The Board of Education convened to Executive Session at 10:05 p.m.

The Board reconvened to public session at 10:23 p.m.

Return to Public Session

Mr. Winchester moved that the Board of Education table all recommendations of the Facilities Utilization Advisory Committee and the subject of closing a school for the upcoming year. Mrs. Gordon seconded. Motion carried 7-0.

Table Discussion of FUAC Recommendations and School Closing

Mr. Winchester moved that the Board of Education charge the superintendent and administrative staff to develop a recommendation *for redistricting elementary attendance zones*. Mrs. Gordon seconded. Motion carried 7-0.

Recommendation to Redistrict

VII. **Personnel**

VIII. **General**

IX. **Other**

A. Mrs. Mauro stated that there are legislators working very hard to get funding for schools. She recommended that everybody call their legislator every day, keep up the pressure. They respond to hearing from their constituents. You should also call the chairs of the education committees.

X. **Executive Session**

Executive Session

Mr. Winchester moved to convene to Executive Session to discuss matters involving specific students under IDEA and 504. Mrs. Gordon seconded. Motion carried 7-0.

(Return to Public Session)

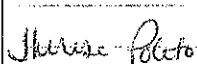
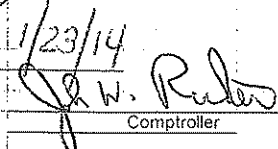
XI. Authorization of the Recommendations from Executive Session

Mr. Winchester moved that the Board of Education approve the recommendations from Executive session from the CSE, CPSE and 504 committees and agreed upon amendments. Mrs. Gordon seconded. Motion carried 7-0.

Authorization of Recommendations from Executive Session

XII. There being no further business, Mr. Winchester moved to adjourn the meeting at 11:30 p.m. Motion carried 7-0.

Adjourn

NISKAYUNA HIGH SCHOOL EXTRA CLASSROOM ACTIVITY FUNDS July 1, 2013 to December 31, 2013						
Accounts	Balances 7/1/2013	State Check Add-Backs	Receipts (credits)	Receipts & Balances	Payments (debits)	Balances 12/31/2013
American Field Service	\$3,563.48	\$0.00	\$0.00	\$3,563.48	\$0.00	\$3,563.48
Amnesty International	\$1,170.44	\$0.00	\$0.00	\$1,170.44	\$0.00	\$1,170.44
Anime Club	\$185.25	\$0.00	\$0.00	\$185.25	\$30.00	\$155.25
Best Buddies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Caring Hands	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2007	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2008	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2009	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2011	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2012	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2013	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Class of 2014	\$6,596.25	\$0.00	\$0.00	\$6,596.25	\$774.66	\$5,821.59
Class of 2015	\$4,298.04	\$0.00	\$4,518.50	\$8,816.54	\$3,601.78	\$5,214.76
Class of 2016	\$716.00	\$0.00	\$965.57	\$1,681.57	\$539.00	\$1,142.57
Class of 2017	\$837.28	\$0.00	\$344.00	\$1,181.28	\$512.80	\$668.48
Chemistry Demonstration	\$275.01	\$0.00	\$0.00	\$275.01	\$17.68	\$257.33
Climate Committee Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Climbing Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Creative Writing Club	\$140.64	\$0.00	\$0.00	\$140.64	\$0.00	\$140.64
Culinary Club	\$367.84	\$0.00	\$0.00	\$367.84	\$75.21	\$292.63
FBLA (DECA)	\$2,067.06	\$0.00	\$528.21	\$2,595.27	\$300.00	\$2,295.27
Drama Club	\$4,834.45	\$0.00	\$0.00	\$4,834.45	\$432.62	\$4,401.83
e-Commerce Club	\$5.67	\$0.00	\$0.00	\$5.67	\$0.00	\$5.67
Elias Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Environmental Study Team	\$1,929.12	\$0.00	\$0.00	\$1,929.12	\$0.00	\$1,929.12
Forensics Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
French Club	\$5,269.11	\$0.00	\$218.30	\$5,487.41	\$229.95	\$5,257.46
Frisbee Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Gallery Club	\$131.67	\$0.00	\$295.00	\$426.67	\$146.52	\$280.15
Game Club	\$18.45	\$0.00	\$0.00	\$18.45	\$0.00	\$18.45
German Club	\$5,743.39	\$0.00	\$23,450.00	\$29,193.39	\$1,326.00	\$27,867.39
Horticulture Club	\$745.52	\$0.00	\$0.00	\$745.52	\$0.00	\$745.52
JSA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Key Club	\$2,170.77	\$0.00	\$1,083.97	\$3,254.74	\$173.75	\$3,080.99
Latin Club	\$98.62	\$0.00	\$32.00	\$130.62	\$0.00	\$130.62
League of Legends			\$8.00	\$8.00		\$8.00
Live Expression	\$100.08	\$0.00	\$0.00	\$100.08	\$48.60	\$51.48
Mass Media/TV Studio	\$1,600.00	\$0.00	\$0.00	\$1,600.00	\$411.94	\$1,188.06
Math Club	\$408.44	\$0.00	\$0.00	\$408.44	\$0.00	\$408.44
Model United Nations	\$1,337.94	\$0.00	\$5,705.77	\$7,043.71	\$4,712.45	\$2,331.26
Multiculture Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Musical	\$1,358.68	\$0.00	\$0.00	\$1,358.68	\$0.00	\$1,358.68
National Honor Society	\$2,791.23	\$0.00	\$5,660.00	\$8,451.23	\$3,570.00	\$4,881.23
Natural Helpers	\$2,995.54	\$0.00	\$0.00	\$2,995.54	\$0.00	\$2,995.54
NICS	\$3,086.45	\$0.00	\$0.00	\$3,086.45	\$287.49	\$2,798.96
Nisk-Art	\$724.59	\$0.00	\$0.00	\$724.59	\$0.00	\$724.59
Nisky Friends			\$601.00	\$601.00	\$243.75	\$357.25
Niskayuna Women's Grp.	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Outing club	\$50.13	\$0.00	\$0.00	\$50.13	\$0.00	\$50.13
Pep Club	\$735.64	\$0.00	\$5,031.91	\$5,767.55	\$1,477.93	\$4,289.62
RAG Club	\$50.71	\$0.00	\$82.50	\$133.21	\$0.00	\$133.21
SADD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
SAPE	\$2,627.31	\$0.00	\$353.00	\$2,980.31	\$0.00	\$2,980.31
Science Olympiad	\$3,382.53	\$0.00	\$3,023.50	\$6,406.03	\$1,452.21	\$4,953.82
Ski Club	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Spanish Club	\$2,899.58	\$0.00	\$4,512.80	\$7,412.38	\$2,512.25	\$4,900.13
START	\$1,462.28	\$0.00	\$286.33	\$1,748.61	\$105.80	\$1,642.81
Student Congress	\$4,894.83	\$0.00	\$1.75	\$4,896.58	\$395.79	\$4,500.79
TEC Club	\$770.57	\$0.00	\$5,074.50	\$5,845.07	\$4,210.27	\$1,634.80
Warrior	\$2,084.61	\$0.00	\$0.00	\$2,084.61	\$0.00	\$2,084.61
Yearbook	\$4,990.48	\$0.00	\$6,170.00	\$11,160.48	\$0.00	\$11,160.48
YMCA Youth & Gov't	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Youth to Youth	\$616.46	\$0.00	\$0.00	\$616.46	\$0.00	\$616.46
Total	\$80,132.14	\$0.00	\$67,946.61	\$148,078.75	\$27,588.45	\$120,490.30
Bank Balance	\$57,135.83			Activity Balance		\$120,490.30
(+) DITs & Other Credits				(-) DITs & Other Credits		\$0.00
(-) Outstanding Checks	\$5,818.57			(+) Outstanding Checks		\$5,818.57
Cash Book Balance	\$51,317.26			Subtotal		\$126,308.87
(+) CD	\$34,462.87			(-) CD		\$34,462.87
(+) Savings	\$34,710.17			(-) SAVINGS		\$34,710.17
ACTIVITY BALANCE	\$120,490.30			BANK BALANCE		\$57,135.83
 						
Treasurer-Theresa Poieto	1/14/2014			Auditor		Comptroller

Calculation of Tax Levy Limit & Threshold for 2014-2015

ASM V-C
February 4, 2014

Calculate "Adjusted" Current Year Tax Levy Threshold:

1)	Tax Levy 2013-14		52,979,818.00	
<hr/>				
Multiply:	2) 1 + Tax Base Growth Factor (provided by Commissioner of Tax & Finance by 2/15.)	x	1.0000	
	sub-total		52,979,818.00	
Add:	3) PILOTS - 2013-14	+	699,805.00	
	sub-total		53,679,623.00	
<hr/>				
Subtract:	4a) Amt of 2013-14 levy used for Judgements > 5% of total tax levy	-	0	
	4b) Levy amount used for ERS increases in excess of 2% of the ERS rate	-	0	
	4c) Levy amount used for TRS increases in excess of 2% of the TRS rate	-	0	
	4d) Local share of Current Year Levy (2013-14) used for Capital Projects & Buses:			
	2013-2014	<u>Capital Proj</u>	<u>Buses</u>	<u>Total</u>
	Debt Service	9,874,379	598,365	10,472,744
	Less: Bldg Aid/ Transp Aid	6,563,563	470,258	7,033,821
	Local Share	3,310,816	128,107	3,438,923
				3,438,923
Equals:	Adjusted 2013-2014 Current Year Tax Levy Threshold	=	50,240,700.00	
<hr/>				
	Calculate Projected Tax Levy Threshold 2014-2015			
Multiply:	5) Allowable Levy Growth Factor (1 + inflation factor, up to 2%)	x	1.0146	
	sub-total		50,974,214.22	
Subtract:	6) Projected PILOTS for 2014-15 @ 2%	-	472,016.00	
Add:	7) Available Carryover (unused portion of levy permitted from prior year)	+	_____	
Equals:	2014-2015 TAX LEVY LIMIT (to be submitted to State Comptroller, Commissioner of Tax & Finance and the Commissioner of Education by March 1st) =		50,502,198.22	
<hr/>				
Add:	8a) Amt of projected levy (2014-15) used for Judgements > 5% of total tax levy	+	0	
	8b) Levy amount used for ERS increases in excess of 2% of the ERS rate (see sheet)	+	0.00	
	8c) Levy amount used for TRS increases in excess of 2% of the TRS rate (see sheet)	+	0.00	
	8d) Local share of projected levy (2014-2015) used for Capital Projects & Buses:			
	2014-2015	<u>Capital Proj</u>	<u>Buses</u>	<u>Total</u>
	Debt Service	9,876,525	596,201	10,472,726
	Less: Bldg Aid/ Transp Aid	6,610,521	318,753	6,929,274
	Local Share	3,266,004	277,448	3,543,452
				3,543,452.00
	sub-total			54,045,650.22
Subtract:	9) Erroneous levy plus interest from prior year		0	
Equals:	Adjusted Maximum Tax Levy Threshold for 2014-2015	=	54,045,650.22	

<u>Maximum Tax Threshold % Calculation</u>	
2014-2015 Adj Levy =	54,045,650.22
2013-2014 Levy =	52,979,818.00
\$ Change =	1,065,832.22
% chg actual Levy =	2.012%

Niskayuna Central School District Meeting Minutes – Audit Committee of the Board of Education

Niskayuna Central School District – Audit Committee Meeting			
1.24.2014	8:00 – 9:15 a.m.	District Board Room	
Meeting called by	Deborah Oriola – Chair of the BoE Audit Committee		
Type of meeting	Regular		
Facilitator	N/A		
Note taker	Patricia Lanotte		
Timekeeper	N/A		
Attendees	Salvaggio, Bourgeois, Tamburello, Oriola, Buhrmaster, Lanotte		
Discussion of Follow up with Questar III BOCES			
Discussion	Follow up related to the fact that the draft report prepared by BOCES did not address all agreed upon procedures, and did not provide recommendations for the District to implement to ensure inventory controls are in place and functioning.		
Per Matt Bourgeois, BOCES agreed to return to the District and perform additional audit procedures and transactional testing that will result in actionable recommendations for the District to implement related to the School Lunch Program.			
Conclusions	Matt will follow up in writing with Questar III BOCES to confirm additional agreed upon procedures to be performed. The additional testing will be performed at no additional cost to the District. Going forward, an engagement letter will be prepared to ensure that all agreed upon procedures and expectations are clearly outlined prior to the commencement of field work.		
Action Items		Person Responsible	Deadline
Follow up in writing to confirm District expectations and additional testing needed to satisfy audit objectives. This written communication sent to BOCES will be copied to the audit committee members.		Matt Bourgeois	ASAP
Determine additional areas for internal audit – Medicaid Audit?		Audit Committee/Business Office	ASAP
Examine school lunch fund participation % at Glencliff and Birchwood. Are there reasons why fewer children buy lunch at these schools? Are the options the same? Goal is to find out if there are explanations for the lower participation levels?		Matt B. will speak with the Food Service Director to assess variances by school.	Prior to next meeting
History of Audit Committee Charter			
Discussion	Committee Members reviewed the Charter Created on November 5, 2007 as part of annual review required per Board Policy. Board discussed the possibility of adding a community member to the audit committee.		
Conclusions	Issue of whether to add a community member to the audit committee is still being debated. Committee will vote on whether to recommend the addition of a community member at the next audit committee meeting.		
Action Items		Person Responsible	Deadline
BoE Committee Members will gather information regarding the potential addition of a community member in order to revisit this agenda item at the next audit committee meeting.		BoE Audit Committee Members	Next Meeting

***Niskayuna Central School District
Meeting Minutes – Audit Committee of the Board of Education***

Summer Handicapped Program – 2013 Write-Off of Accounts Receivable.		
Discussion	According to our external auditor, The District wrote off ~\$100k in program receivables/revenue in 2012-2013. The committee asked why this occurred and whether or not we would be able to resubmit for reimbursement.	
Conclusions	John Tamburello will review 6/30/13 audit work_papers to determine which A/R balances were written off, and the reason for the write-off. Matt Bourgeois will report findings back to the audit committee and -determine whether any amounts may be resubmitted for reimbursement.	
Action Items	Person Responsible	Deadline
Review Work_papers supporting all balances written off as uncollectible and report to the Audit Committee.	Matt Bourgeois/John Tamburello	Next Meeting
Review existing procedures for collecting program receivables and attempt to collect any receivables previously written off.	Matt Bourgeois/Business Office	Next Meeting or ASAP
Follow up discussion at next audit committee meeting	Audit Committee	Next Meeting