

AGENDA

SCHOOL BOARD WORKSHOP

GADSDEN COUNTY SCHOOL BOARD
MAX D. WALKER ADMINISTRATION BUILDING
35 MARTIN LUTHER KING, JR. BLVD.
QUINCY, FLORIDA

October 27, 2020

4:30 P.M.

1. Call To Order
2. Insurance Information from Florida School Boards Insurance Trust (FSBIT Manual - **SEE PAGE #2**)
3. 2019 – 2020 General Fund Revenue, Expenditures and Fund Balances from Annual Financial Report – **SEE PAGE #5**
4. Educational Items by the Superintendent
5. School Board Requests and Concerns
6. Adjournment

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 2

DATE OF SCHOOL BOARD BUDGET WORKSHOP: October 27, 2020

TITLE OF AGENDA ITEMS: Insurance Information from Florida School Boards Insurance Trust (FSBIT) Manual

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: Attached is a copy of an excerpt from the Florida School Boards Insurance Trust (FSBIT) Manual for discussion purposes.

PREPARED BY: Bonnie Wood

POSITION: Finance Director

Questions School Board Members Should Be Asking Their Risk Management Personnel

1. What is our health insurance claims' trend for the past five years?
 2. Are we fully insured or self-insured?
 - a. If we are self-insured how is that structured?
 - i. What is our self-insured retention/do we have reinsurance for large claims?
 - A. Do we know what the major causes of our medical claims are? If so how often is this information reviewed?
 - B. What medical providers are used the most by our employees? Are our employees satisfied with those providers? How often is this information reviewed?
 3. Do we have a comprehensive claims' cost reduction strategy?
 - A. If not, are we working on one? When is it expected to be completed?
 - B. If so, what are the major components and how are we evaluating them for their results?
 - C. Do we use a Pharmacy Benefits Management company separate from our Health Insurance provider? If yes what has been the outcomes from that change (cost savings, employee satisfaction)? If not have we investigated using one?
 - D. Are we currently meeting all the required health reform mandates to date?
 - E. Are we staffed to meet all the anticipated new health reform reporting requirements?
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1. What are we doing to prevent a claim in our other various lines of coverage?
 - A. Workers Compensation
 - 1) How often and to what extent do we have safety training programs?
 - 2) To what extent do we have safety rewards programs?
 - 3) How often and to what extent is there coordination with all departments to prevent claims?
 - 4) What are the average annual legal costs over the past 5 years?
 - i. What attorneys are we using?
 - ii. What rate do they charge ?
 - iii. How well do those attorneys perform at settling claims quickly?
 - 5) What was the cost for subs over the past 3 years for instructional and support personnel because of workers compensation injuries, by school site, by department?

- 6) How many instructional hours have been taught by subs because of workers compensation injuries at each school? Is there a correlation between that number and the school grades?
 - 7) What are the Workers Compensation cost by school site and department for the past 3 years?
- B. Casualty
- 1) Training programs to prevent casualty claims
 - a) How often and to what extent do we have HR/employment claims prevention trainings?
 - b) How often and to what extent do we have auto/bus accidents prevention trainings?
 - c) How often and to what extent do we have screening for drivers with poor driving records?
 - d) How often and to what extent do we have playground accident prevention trainings?
- C. Property
- 1) Facility hardening
 - a) What type of wind screens are used across the district and how often are they inspected?
 - 2) Initial/remodeling construction safety considerations/improvements
 - a. Are you involved in initial discussions concerning facility remodeling or new constructions, if so?
 - a) What process do we use to reduce the number of stairs in our facilities?
 - b) Do we use CPTED-Crime Prevention Through Environmental Design guidelines when constructing or remodeling a facility?
 - c) Which of our facilities are currently in known flood zones and how do we ensure that in the future we do not build in known flood zones?
 2. After a claim has occurred, how are we managing the claim to get it resolved quickly and at minimum cost?

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 3

DATE OF SCHOOL BOARD BUDGET WORKSHOP: October 27, 2020

TITLE OF AGENDA ITEMS: 2019-2020 General Fund Revenue, Expenditures and Fund Balances from Annual Financial Report

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: Attached is a copy of an excerpt from the 2019-2020 Form 348 of the Annual Financial Report for discussion purposes. The pages include the revenue, expenditures and fund balance information.

PREPARED BY: Bonnie Wood

POSITION: Finance Director

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2020

Exhibit K-1
 FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	52,972.24
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	52,972.24
<i>Federal Through State and Local:</i>		
Medicaid	3202	161,753.58
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	99,656.64
Total Federal Through State and Local	3200	261,410.22
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	24,530,672.00
Workforce Development	3315	403,300.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	3,000.00
Adults with Disabilities	3318	121,250.00
CO&DS Withheld for Administrative Expenditure	3323	4,371.30
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	6,663.95
State License Tax	3343	26,006.36
District Discretionary Lottery Funds	3344	4,635.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	5,152,311.00
Florida School Recognition Funds	3361	186,787.00
Voluntary Prekindergarten Program	3371	541,577.78
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	298,997.66
Total State	3300	31,502,822.05
<i>Local:</i>		
District School Taxes	3411	6,763,640.69
Tax Redemptions	3421	409,553.49
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	150.00
Interest on Investments	3431	39,648.20
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	7,312.59
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	71,649.01
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	31,426.30
Sale of Junk	3493	7,530.00
Receipt of Federal Indirect Cost Rate	3494	313,795.97
Other Miscellaneous Local Sources	3495	454,439.28
Refunds of Prior Year's Expenditures	3497	46,551.31
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	88,228.49
Total Local	3400	8,233,925.33
Total Revenues	3000	40,051,129.84

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2020

Fisher K-1
 FPOE Page 2
 Fund 100

Current	Account Number	EXPENDITURES										Totals
		100	200	300	400	500	600	700				
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other				
Instruction	5000	13,878,568.05	3,836,899.32	4,904,628.29		638,295.38	323,832.00					23,603,438.41
Student Support Services	6100	1,019,580.76	290,045.61	182,883.25		1,227.24						1,493,436.86
Instructional Media Services	6200	301,787.86	84,814.59									386,602.45
Instruction and Curriculum Development Services	6300	830,878.57	230,704.30	113,226.65								1,154,984.52
Instructional Staff Training Services	6400	194,113.66	41,545.65	52,754.51								294,066.52
Instruction-Related Technology	6500	177,471.07	55,148.08	50,995.76								287,182.75
Board	7100	148,659.80	114,146.59	78,595.76								361,206.48
General Administration	7200	246,190.66	134,284.44	53,146.41								467,012.51
School Administration	7300	2,511,252.11	699,740.32	2,018.64								3,216,218.07
Facilities Acquisition and Construction	7410	72,671.65	16,919.68									430,305.33
Fiscal Services	7500	387,377.96	95,109.89	151,437.16								646,122.28
Food Services	7600	54,580.04	8,493.43									63,073.47
Central Services	7700	230,358.03	62,987.05	45,646.90								368,991.82
Student Transportation Services	7800	1,805,875.78	721,407.25	103,933.09								3,244,339.06
Operation of Plant	7900	1,347,421.50	516,087.52	2,207,929.12								5,801,951.64
Maintenance of Plant	8100	513,422.24	146,324.87	2,789,774.04								3,664,925.94
Administrative Technology Services	8200	310,037.48	83,765.73	507,755.57								940,282.80
Community Services	9100											0.00
Capital Outlay												0.00
Facilities Acquisition and Construction	7420											0.00
Other Capital Outlay	9300											242,973.74
Debt Service - (Fraction 92/00)												0.00
Redemption of Principal	710											0.00
Interest	720											0.00
Total Expenditures		24,020,047.22	7,138,424.32	11,243,822.15	1,937,772.61	1,230,610.73	641,601.93					46,677,924.39
Excess (Deficiency) of Revenues Over Expenditures												(6,265,794.53)

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2020

Exhibit K-1
 FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	108,435.50
Loss Recoveries	3740	12,293,232.67
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,211,717.43
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,211,717.43
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(212,635.24)
To Capital Projects Funds	930	(9,350,483.06)
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(9,563,118.30)
Total Other Financing Sources (Uses)		5,050,267.30
Net Change In Fund Balance		(1,576,527.25)
Fund Balance, July 1, 2019	2800	4,781,419.19
Adjustments to Fund Balance	2891	(213,662.80)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	60,349.12
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	2,930,880.02
Total Fund Balances, June 30, 2020	2700	2,991,229.14