

## SCHOOL BOARD FINANCIAL WORKSHOP

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

January 28, 2025

4:30 P.M.

The workshop was open to the public and electronically recorded.

The following Board members were present: Mr. Leroy McMillan, Chairman, Ms. Cathy S. Johnson, Ms. Stacey S. Hannigon, and Mr. Steve Scott. Also present were Mr. Elijah Key, Superintendent and Secretary to the Board, Mrs. Deborah Minnis, Attorney for the Board; and others. Mr. Charlie D. Frost was absent.

1. Call To Order

The workshop was called to order by the Chairman, Mr. Leroy McMillan, at 4:32 p.m.

2. Financial Information

Mrs. Bruner shared with the Board monthly revenue and expense summary reports, along with the program cost report. She stated that the general funds December activity does not have a correlating starting budget which is due to indirect costs from ESSER grants for the current year that were owed to the general fund. She stated that the district's revenue increased by \$119,000. She stated that was the only item of note on the revenue summary report. She stated that there are still corrections for the current year. She stated that the prior year fiscal year (2023 – 2024) must close before processing checks and the January payroll. She stated that the finance department hoped to be completed by now, but there were so many things that were miscoded and was more pervasive than anticipated. She stated that staff was off due to the winter storm. She stated that staff are continuing to work diligently. She stated that limited prior year adjustments can be made as needed after closing out. She stated that the fiscal year 2023 – 2024 grants have been balanced and reconciled. She stated that the consultant is ready to submit the first draft of the district's program cost report. She stated that the prior year close out would result in some edits. She stated that further edits would come from DOE's review of the district's submission. She stated that employees would receive notification to their district email when W2's are ready. She stated that paper copies would be available for pickup by the office managers for their school. She stated that future copies would need to be printed from the employee's skyward account. She stated that the IT department is available to assist employees in ensuring their district email is activated and that employees have access to their skyward account. She stated that the W2's and 1099's are in correction mode. She stated that they are going through reports, exceptions and now working through making corrections. She stated that this was good in a way, because going through corrections have made staff aware of the things that are needed to put in place for procedures. Mr. McMillan asked Mrs. Bruner if the district had employees to receive a 1099. Mrs. Bruner stated that vendors who provide a service for the district would receive a 1099. Ms. Johnson was concerned about the W2's being available in a timely manner. Mrs. Bruner stated that the goal is to work hard to get them ready. She stated that some corrections needed to be cleaned up and balanced. She stated that the rounding issue needs correcting. Ms. Johnson stated that she was asking because Mrs. Bruner stated that she had already paid some people and wanted to know if some people were overpaid or underpaid. She wanted to know if the shortages were coming from the insurance money or somewhere else. Mrs. Bruner stated that it was the taxes with the W2's; it had nothing to do with what the employee had been paid or whether they were underpaid or overpaid. She stated that the issue is what the district reported as taxes to the government. Ms. Hannigon stated that following up with Board member

Johnson's inquiry, and concerning the answer Mrs. Bruner provided, is there a solution moving forward. She stated that she knows that this is Mrs. Bruner's first year. Mrs. Bruner stated that the district is making sure that there are clear, written procedures in place on how things are handled. She stated that the issue with the W2's are taxes. She stated that skyward does the calculations and staff have to make sure things entered into Skyward are done the correct way. She stated that the calculation in skyward could not be changed. She stated that things are checked on the HR and payroll side once employees are placed in the system. She stated that there is a check and balance system in place. Ms. Hannigon stated that this is a lot of information to dissect and obtain, so moving forward could the financial information be provided earlier. Ms. Johnson inquired about where the district was with balancing and the different accounts. Mrs. Bruner stated that the finance department has reconciled the prior year grants. She stated that full bank reconciliation has to be complete verifying whether checks have cleared the bank or not. She stated that the prior year revenues still have to get expenditures for items that were paid by wire. She stated that staff is finishing work on those accounts in Skyward. She stated that bank information would be provided to the Board earlier. Mr. McMillan asked if the district was financially stable, Mrs. Bruner stated that yes. She stated that the district is not spending more than what being is brought in. Mr. McMillan asked about the stated of the AFR. Mrs. Bruner stated that no work has been done on the AFR because the fiscal year has to be closed out. She stated that the program cost report is one of the reports the State wants first. She stated that the consultant is ready to submit the first draft of the program cost report. She stated that automatically there would be changes because the district has not rolled into the new fiscal year. She stated that the consultant would be able to make edits and have discussions with the State. Mr. McMillan questioned the Superintendent and Mrs. Bruner about whether the district was in good standing with DOE as far as the AFR because it was due back in September. He stated that he wanted to know whether they were aware and understood the district's situation. Mr. Key stated that yes the State has communicated with staff about what to turn in and the timeframe. Mrs. Johnson stated for the public that the AFR is the Annual Financial Report.

### 3. Facilities Update

Mr. Hudson shared with the Board pictures of things that the maintenance department have been dealing with at the schools and things that are being put in place for preventative measures: a) Stewart Street Elementary School – TPO Roof (Temporary Roof) that was in disrepair after hurricane Michael, this new roof was applied to prevent any further damage. He stated that the corridors had to be repaired and there was rotten wood falling apart. He stated that as shown in the photos, it was repaired and repainted. He stated that building 7 ceilings were repaired and brought new LED lighting; b) Greensboro Elementary School – have a new propane tank that provides gas and is used in the cafeteria. He stated that the vendor came out and installed the tank and put in a Nova System that is a daily monitor check system. He stated that it reports to the company daily and will notify the company when it is about 30% low. He stated that the plan is to place a Nova System in all the schools. He stated that a protective coding was placed on all the tanks. He stated that the maintenance department is working to repair a whole in the ground that one of the citizens (Mrs. Denise Hannah) brought to their attention; c) Momar came out and did PH balance testing with the chemicals that go through the HVAC system and chillers; d) Gadsden County High School – the coil burst during the inclement weather. He stated that the Superintendent began the process of cleaning up and helping to get it back to normal. He stated that he did all this before the maintenance staff were able to come. He shared pictures of what happened and read a report from the company. He stated that controls were put in place that will stop the system from closing. Ms. Johnson asked if there were anything that needed repairing at Havana Magnet School following the snowstorm. Mr. Hudson stated that he had not received a report from Havana Magnet School, but if a report is, received staff will act on it quickly. He stated that there were a few challenges at George W. Munroe Elementary School where the HVAC air quality and the heat exchange needed replacing. He stated that maintenance staff are looking for parts, but have portable heaters in place. Mrs. Hannigon asked if the students were being housed where the heaters are, or were they being relocated to other areas on the campus. Mr. Hudson stated that at George W. Munroe there are a couple of classes that were relocated to other places on campus. Mrs. Hannigon stated that in regards to what was mentioned with the propane tanks, are the propane tanks only used at Greensboro Elementary School and West Gadsden Middle School. Mr. Hudson stated that Gadsden County High School uses natural gas supplied by the City of Tallahassee. Ms. Johnson stated that

she visited the cafeteria at Havana Magnet School and noticed that there was still a problem with the boiler. She stated that the cooler is not working where the milk is kept, and they are still having an issue with the sink area. Mr. Hudson stated that maintenance staff is working with the food service manager to try to get an outside vendor to fix some of the things at Havana Magnet School that are difficult to repair. He stated that sometime it is better for companies to come and repair commercial equipment.

#### 4. Educational Items by the Superintendent

Mr. Matthew Bryant introduced Mr. Jean Bortis, Fleet Consultant, with Enterprise Fleet Management. Mr. Bryant stated that an opportunity has been presented to the district through Enterprise Fleet Management to upgrade the district's white fleet vehicles. He stated that the oldest vehicle the district has is a 1994 truck that services the buses. He stated that when looking at aging fleet buses, other things come into play such as safety. He stated that thinking about 1994, 1995, 1996, 1998 and early 2000 fleet that are currently being used to provide services throughout the district. He stated that Enterprise Fleet Management has presented the district with an opportunity to upgrade its white fleet, and keep vehicles in a rotation that will allow the district to upgrade at times when needed.

Mr. Scott stated that he reviewed the information presented and saw the numbers. He stated that the district has tried various things and various programs in the years that would save money and a fast response to it all. He stated that most of it failed. He asked Mr. Bryant if he was sure this was a cost saving measure for the district. Mr. Bryant stated that Mr. Bortis would explain the numbers and the cost but wanted to inform the Board that 60 to 70% of the vehicles are hitting or pass the 20-year mark up in age and will be hard to find parts. He stated that at some point a decision would have to be made on how the district is going to be able to do this. He stated that Enterprise Fleet Management is presenting an opportunity to upgrade quite a few of our vehicles and then continue to keep the fleet fresh.

Ms. Hannigon stated that a financial report would help for processing, dissecting, questions, and answers. She stated that she appreciated the agenda item for what it was. She stated that since she has not reviewed the agenda item, she did not feel comfortable with voting. Ms. Johnson asked if district staff has had any communication with any of Enterprise Fleet Management's current partners. Mr. Bryant stated that he has not had any other contact but notice that the other districts and entities such as the City of Quincy Police Department and the County Road and Bridge Department partner with Enterprise Fleet Management. Ms. Johnson stated that she wanted to know about other places and their take about the company. Mr. Bortis stated that over the past year he has been working with the team to try to create a strategy to help run a more efficient fleet and provide some cost savings. He stated that he understand the district's concern. He stated that information was placed in front of the Board members that show a small recap of the meeting in providing the needs of the district's white fleet vehicles. He also provided information of other entities such as Tallahassee, Havana, City of Quincy and Southern Georgia that partner with Enterprise Fleet Management. He stated that he would take the budget information given and work with the district. Mr. McMillan asked Attorney Minnis if the Board approved the item, how it could be amended as opposed to the item being tabled. Attorney Minnis stated that would be part of the motion to approve the agenda item with the amendment to reduce from 16 vehicles to 8 vehicles and to get a new cost, or the other option would be to table it and bring back to the Board.

Following discussion, the Board agreed that once more research is done and more ample time is given to review the material, consider doing a trial of ½ the number of vehicles to partner with Enterprise Fleet Management.

#### 5. School Board Requests and Concerns

None.

#### 6. The workshop adjourned at 5:50 p.m.