

SCHOOL BOARD FINANCIAL WORKSHOP

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

October 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; Mr. Steve Scott; and Mr. Charlie D. Frost. Also present were Mr. Elijah Key, Superintendent and Secretary to the Board; Mrs. Deborah Minnis, Attorney for the Board; and others.

1. Call To Order

The workshop was called to order by the Chairman, Mr. Leroy McMillan, at 4:30 p.m.

2. Financial Information

• 2025 – 09 Board Expenditure Summary Report

Mrs. Bruner stated that the expenditure summary report was in the Board packet. She stated that the revenue expense report is through September. She stated that we do not have the revenue report because we have not filled the assistant director position. She stated that we have a candidate that will start Monday. She stated that the assistant director's number one task is going to be to get all of those revenues updated and in the system. She stated that the new assistant director will be crucial in helping us get things caught up. She stated that we will not make the deadline with the AFR because we are still waiting on the actuaries, our benefits that we provide for previous employees. She stated that the report has not been finished and we need that in order to complete the AFR. She stated that in the meantime, we have worked on trying to clean up our numbers for food service commodities. Ms. Johnson asked who was responsible for completing the actuarial report? Mrs. Bruner stated that we use contracted service through PAEC. She stated that there are about 20 previous employees that are being tracked. She stated that once we no longer have those employees, we won't need this actuarial report. Mr. Scott asked what was the hold up on getting the report? Mrs. Bruner stated that they are working on it and had some questions about some of the information that CHP provided. Mr. Scott stated that it certainly has hit the district since we cannot meet the deadline. Mrs. Bruner stated that the district is already past the deadline which was September 11, 2025. She stated that a request for an extension has been made. She stated that the State has not approved nor denied the extension. She stated that once everything is completed, we'll move on to the cost report. She stated that the goal for having the cost report completed is at the end of November. She stated that the federal government has The One Big Beautiful Bill which will create a tax exemption for certain overtime pay beginning with the 2025 tax year. She stated that we are waiting on further clarification if changes need to occur in Skyward before W-2 reporting. She stated that the tax exemption would occur on the "half" portion of "time-and-a-half" overtime pay. She stated that there is one district in the consortium that has already gone in and reworked their skyward system to track that separately. She stated that she has not had any communication about any of our head start funding being in jeopardy. She stated that we are guaranteed our funding through the end of November. She stated that she was told the communication received directly from the Head Start office was that we would still be able to make our drawdowns as we go through the process. She stated that there might not be a consultant to reach out to during the government shutdown.

Mrs. Bruner shared with the Board the FSBIT (Florida School Boards Insurance Trust) report. She stated that the district has its workers comp insurance, general liability insurance and several of those are car insurance

with FSBIT. She stated that the report showed price comparisons. She stated that the report summaries were reviewed by the claims committee for share out and take aways. She stated that the numbers were derived from claim activity vs. exposures, ADA (FLDOE COFTE), and payroll (S1-5 reports) from the 2023 – 24 policy year. She stated that Alliant has partnered with the district to provide data size comparison data based on renewal exposure data. She stated that the district hopes to continue to build on year over year data comparison. She stated that individual districts will have good years and more challenging years. She stated that it is the nature of unknown risk. She stated that the goal is to look for improvement over time. She stated that also included is a five year look at actual claim counts and financial impacts. She stated that the district's data breakdowns would be available in November. She stated that overall, FSBIT stated that the district is doing well but still has some work to do when it comes to claims. Mrs. Hannigon stated that she wanted to be clear that we are talking about the 22- 23 or 23 -24 year with the AFR? She also wanted to know if the same problem existed with the actuarial report being completed in the 23-24 year. Mrs. Bruner stated yes, that was another reason why it took the amount of time, almost a year to get caught up. Mrs. Hannigon stated that the issues are the same for the 24-25 year. Mrs. Bruner stated yes, three years' worth of items were uncovered that needed to be fixed or corrected while trying to operate in the current year. She stated that we couldn't make those current year corrections while trying to focus on getting the prior three years cleaned up. She stated that we are in a much better position where we are only looking four to six weeks behind our deadline. She stated that we have put measures in place to make sure that we are tracking and know exactly the deadlines of what is coming and what is due to prepare to meet the deadlines. Ms. Hannigon stated that as for a reminder when we submit the 23-24 AFR. Mrs. Bruner stated that this past summer. Ms. Hannigon stated that the reason for her questioning is that there has been so much said about prior years and having to clean up the prior years. Mrs. Bruner stated that the volume of corrections that had to be made we could not get it all and do the other year at the same time, because there was so many corrections that had to be completed from the previous AFR. She stated that since the State wanted it done in the time that they did, we had to wrap it up knowing that there were mistakes in the report. But it had to be turned in. Mr. Key stated that he spoke with the State and was told they are going to approve or deny the extension. He stated that the person that has effected the most when it comes to the AFR is the Superintendent. He stated that it does not affect the Board, the staff or anyone else. He stated that this financial report effects the Superintendent's salary. He stated that Mrs. Bruner inherited this and is cleaning it up at the same time. He stated that we are in a much better place than we were three years ago. He stated that she will continue to work on everything and turn in the reports. Ms. Hannigon wanted to know if there are any other penalties associated with the late submission of the AFR besides the Superintendent's salary. Mrs. Bruner stated no. Attorney Minnis stated no, because it is the Superintendent's Annual Financial Report showing that he has complied with the budget approved by the School Board. Ms. Johnson stated that since we are where we are at this moment, what processes do we have in place so that we do not run into this problem next year. Mrs. Bruner stated that the finance department is developing desktop procedures for each position, so every responsibility that position has will be placed in a binder. She stated that we're also making sure that we have a digital copy of that, so our digital records are up to date. She stated that we're making sure that information is shared. She stated that our internal goal is to have a procedures manual in writing for the finance department by December. She stated that the district has already developed a federal programs manual for all of our grants. She stated that we are making sure that as we transition with new employees for this year; they are all made aware of the manual and that everyone knows and follows their expectations. She stated that we are trying to put together a master calendar. Ms. Johnson asked are we doing internal training to make sure that everyone is on the same page and that they all know their position and how to do it? Mrs. Bruner stated yes, training is being done and has been done for all of the employees in the finance department and whatever they don't know we learn together.

3. Facilities Update

Mr. Hudson stated that pre-bids have been conducted on the new school construction. He stated that it is translating into some competitive bidding. He stated that the district has to focus on where to place the students at James A. Shanks Middle School. He stated that proper air quality will always be an issue because we are getting into the winter months. He stated that there are a couple of spots where we are going to have to get some support from outside vendors with the heat. He stated that the lawn crews are helping out in different areas that need help within the district. He stated that quotes on Havana Magnet School's generator will be submitted soon. He stated that we are working on getting things finished up with the male restrooms in the

Max Walker Building. Ms. Johnson stated that she was concerned about whether the generators will be working by the next hurricane season. Mr. Hudson stated that is the goal. Mr. McMillan stated that he would receive many phone calls tomorrow from individuals wanting a generator at their school. He stated that please know that you have to be a hurricane shelter ready school, and not all of our schools are hurricane ready. Mr. Hudson stated that was correct.

4. Educational Items by the Superintendent

Mr. Key stated that we have a lot on the agenda. He stated that the county attorney, electric buses, school safety, Stewart Street Elementary School, James A Shanks Middle School, George W. Munroe Elementary, and our Exceptional Student Education Department would be presenting.

Lt. Tiffany Buckhalt addressed the Board to share with the Board information regarding Florida Statute 1001.212, subsection 13, and subsection C. She stated that it is a Florida Statute requirement that the safe school specialist present each school quarterly reports to the Board from prior inspections from the preceding calendar year in a public meeting. She stated that the Board has received copies of the reports from all of the inspections that were conducted by the Office of Safe Schools or myself from the previous school year and up until now in this school year.

Ms. Camry Floyd, the proud Principal at James A. Shanks Middle School, where we are restoring Tiger Pride and raising the bar, addressed the Board to share the state of the school. She introduced Assistant Principal, Ms. Shareka Hutley, and Assistant Principal, Mr. Pierre Lewis. She stated that in faculty meetings staff talk about who we are and what we believe. She stated that she wanted to solidify that the school's mission is to provide a collaborative environment where students are safe, nurtured and proficient. She stated that the vision is to prepare students to become competitive world citizens. She stated that they believe that students who are educated at James A Shanks Middle School will be well-rounded capable and innovative leaders at the next level, that is high school and beyond. She stated that they were asked to provide comparison data PM 3 to PM 1. PM 3, which we took in May of 2025, our school wide proficiency for reading is 28%. So that means that 28% of our students scored Level 3 or above. Our math proficiency was 39%. We took PM 1, which is the preliminary test that students take before they have learned anything in September of 2025 and we were at 10% and 6%. PM 1 of 2024, we were only at 8% and 4%. She stated that starting at the baseline we were two points higher than we were last year. So that's a little bit of progress, but we have more for our STAR, which is another form of assessment that our students are required to take. We took it right before PM 3 in 2025 because we wanted to project how our students would perform again in October of 2025. After our students, they had a 1/4 of learning. She stated that this is a comparison of almost the test time last year and way before test time this year. She stated that in February right before we took PM 3 -STAR proficiency for reading was only at 15% when we took it in October earlier this month. ELA proficiency was at 29%, math right before we took PM 3 for 2025 was at 42% and after 1/4 of learning, we were able to move up to 53% so we believe that if we continue these trends, we will be able to achieve our goal.

Mr. Lewis shared with the Board some other scores that we had from last year's PM 3 tests, our 5th grade science was 16%, 8th grade science was 13%, biology acceleration was 83%, civic scores were 44%, CTE was 62%, algebra was an acceleration with 79% and with all that together is our projected goals for our school year. As I said to the district team last week, we have some very ambitious goals at James A. Shanks Middle School and we are very confident that we're going to achieve these goals. He stated that the proficiency goals for ELA, math, science and civics of 60%. Our acceleration is 70%, but I will say we have already met our acceleration goal at 71%, and we anticipate we are going to get much higher, closer to 90% once our Algebra 1 and biology scores come in. He stated that ELA learning gains at 60%, math-learning gains is 70%, the bottom quartile for ELA is 75%, and math is 70%. When you add all of that together, our projected school goal is an A for the first time ever at James A. Shanks Middle School. He stated that it is ambitious and we know that the job is hard. We went into the classes today and started doing data chats with the kids. We showed them what their scores were last year, what their PM 1 score was as well as, and what their learning gains were. When the kids saw how close they were to maintaining their goals, you could see the light bulb popping off in their head. The teachers were as excited as the students were. We are very confident with our interventions and our targeted support that we can achieve our goals this school year.

Ms. Hutley stated that she was proud to be over discipline. She stated that you will not see it on this chart, but on 23-24 we came in and there were 1300 referrals. By the time we did our 24-25 discipline report, we brought that number down to 327. Right now we're at 143. Yes, we have more eyes on the campus and we're documenting everything so we can put our students in what their behavior track needs. MTM, if they need to see a psychologist or social worker, we do our behavior based on where they need to go. We are projecting that we are going to have under 300 by the end of the 25-26 year, so our students can go and keep being great wherever they go and learn how to behave.

Principal Floyd stated that absenteeism is one of our concerns at James A Shanks Middle School, 134 chronically absent students. Mr. Russ Sills will tell you that he comes to meet with us regularly and our goal is for 100% of our students to be in school 90% of the time. There are 180 days in the school year and they need to only miss 18, and so for in 2025 we are on track for that to be the same. We could use some help. If you see our students in the community during the school day, ask them why they are out. The district track team came to visit us last Tuesday while I was away at the Chancellor's Leadership Conference, and the two recommendations that they made were that we create a data display and document our student data chat.

Board members thanked Ms. Floyd and her team for their presentation on the state of James A. Shanks Middle School.

Mrs. Germaine Kirkland, Principal of George W. Munroe Elementary School; and Assistant Principal Shanteria Robinson shared with the Board the state of George W. Munroe Elementary School. Mrs. Kirkland explained why they were wearing orange shirts because one of their colleague's daughter is battling leukemia. She stated that they wear the shirts in support of her on Tuesdays. She stated that their school grade projection will be higher than last school term. She stated that there will be a double dose with 3rd grade. She stated that they are making sure that their students and their teachers are really focusing on those skills that will get them the academic achievement that is needed. If you are looking at our projection where our school score from 24-25, you will see that we earned 323 points and we do have seven components that are listed before you and we earned a grade of C. Now we have done it once before and we will do it twice. We've gone from F to C and from C to B. So, we have no doubt that although we have this C here right now that we will go back to a B or an A. We thought about our goals for this particular school year, and we do not shoot low, we shoot high. She stated that the projection for 3rd grade ELA 53%, we are quite sure we are going to make that just based upon our STAR assessment in October. 3rd grade alone scored over 50% with their STAR testing so we are using that momentum to make sure that we can achieve our 53% for grade 3 for ELA achievement for 3rd and 4th grade. We did have some obstacles last year, but we have the driver's leadership team. We have very capable and game changing teachers who are making sure that our ELA achievement percentage this year will be 53% or higher. We also will have learning gains for ELA. Our ELA lowest quartile math achievement, math learning gains and math lowest learning quartile. We will earn a total of 436 points this school term divided by 7 and we will be an A again. We have done it twice, so it can be done again. The comparison data PM 1, we are pre-K through 4th grade; we are starting at PreK with early literacy. We have the comparison for PM 3 to PM 1. 4th, and we The Fast-Reading 3rd we try to look for trends, patterns, and we also look for positives. The ELA data for 3rd grade and 4th grade on last school term for PM 1, we only had 9% of our students who were scoring 3 and above. We are right now at PM 1 when you just come in and you come back from summer break, and we are already at 20%. I shared with our teachers doing our data meeting, if we were at 27% only for ELA achievement level in 3rd grade last year, 20%, it's a piece of cake for us to get 53%, right? That is where we are, not where we will be. We also have our math. We do know that math and reading go hand in hand. And so we have our assistant principal here. Ms. Robinson is an expert at putting numbers together, she is driving our math data this year for K through 2nd. Again, I don't like the look of seeing these numbers, but I know that's not where we're going to be. They are always going to look a little low for PM 1, because they have just come back from summer break, but we are seeing growth and potential with them each day. Our attendance data if you were comparing 25-26 to our first semester right here, we have quite a few attendance issues and that is something that our social worker, guidance counselor and administration is working on. We don't just work on attendance, not attending school at all, but we are also targeting those students who come in tardy. We're also targeting those students who come in who leave early. And so it's not just about missing core classes in the morning and in the afternoon. We are contacting those parents to make sure that the students are with us for the full day. Discipline - we have an elementary school and we have our issues. Let's go to that strategic plan for success - faculty and staff acknowledgement and appreciation daily.

We make sure that they know that they are valuable to us each day in order to get us to where we need to be, which a great aid is; we have administrative instructional walkthroughs collaboratively so that we can align our evaluations. We also provide timely teacher and student feedback as soon as we go into the classroom and we analyze and see trends or patterns of strategies or teaching techniques, we go right back into PLC's where they are focused and targeted, we also have to know our data that we track, analyze and respond weekly. Every day we're analyzing data. We also have data chats with our students to make sure that they understand. I was giving out blow pops last week for our STAR ELA, but I told them that I would not give them a blow pop if they did not know their data, but they all got a blow pop because they knew it. These are some of the highlights and the spotlights for George W. Monroe Elementary School. We have already driven leadership, but we are like-minded. Reading is the key. We provide free books to students so that they can take them home. Reading is our target area and we're motivating students with athletic stars. Any assessment they do, anything they do in the classroom, we are always there to give them a pat on the back or a hug.

Board members thanked Mrs. Kirkland and her team for their presentation on the state of George W. Munroe Elementary School.

Mrs. Pamela Jones, Principal at Stewart Street Elementary School, and Assistant Principal Christopher Germany shared with the Board the state of Stewart Street Elementary School. Mrs. Jones stated that Stewart Street Elementary School is racing to success. Mrs. Jones stated that the comparison was between PM 3 and PM 1 of this year. She stated that she used arrows because she wanted to show how the students are performing in their current grade. So for example, our PreK students ended the year at 75% proficient. 39% are performing at or above grade level at the beginning of the year. We went from 29 students to 24. In kindergarten we have at least 19 kids that enrolled in kindergarten that came straight from the house. They did not receive the foundation if they would have attended PreK, the 3-year-old or 4-year-old program. The 2nd grade students 44%, third grade students 17%. Just so you know that test shift significantly for our students. Our teachers are working tirelessly trying to figure out if they are not getting it, they're trying to figure out what we can do so that students are getting it. But again, this was at the beginning of the year. PM 1 to STAR testing - district assessment is a side-by-side comparison. Our PreK babies did not take the STAR test in October. Some of the kindergarten students did not test. At the beginning of the year, they were at 39%. At STAR – district assessment after a couple of months of teaching, we're at 49%. Therefore, we have increased by 10%, by about five students. You can pretty much see that trend with all of our grade levels, how they started off at the very beginning of the year, but with a couple of months of teaching, you can see an increase in their percentage scores for reading and math. That is quite impressive, especially for our 3rd, 4th, and 5th grade students because you can see our 3rd grade math, we did not have anyone on grade level at the very beginning, but now we have 53% of our students performing at or above grade level. We are excited about that. This is just an overall growth for our whole school. This is PreK through 5th grade. We ended up for ELA about 43% of 162 students at or above grade level coming in PM 1. We had about 30% in school wide STAR and 119 students performing at or above grade level. At STAR district reading we have 41% of our students after a couple of months of teaching, we're almost where we were at the end of last year after a couple of months. 146 students scored at or above grade level for math, and we ended the year school-wide PreK through 5th - 37 %, 137 students. I forgot to change that number to the next one. The one we had about 85 students do not look at the percentage, but 85 students that came in at or above level. We have doubled that number for the STAR math at 49 %, 173 of our students are performing at grade level.

Mr. Germany shared information on attendance. He stated that the comparison is from 2024 to 2025, and if you look at it, there has been an increase of students coming to school daily. He stated that's something to be proud about. Our students are actually coming, they're excited. What we do at Stewart Street is award the class who has the best attendance. As you see on the screen, we have awarded a 5th grade teacher and her class with a Mustang belt. Each month we make sure that, we highlight that particular class. Discipline has decreased. We don't have as many discipline issues. We sent those to our lovely older sister school. We highlight our boys and girls each month. We are opening a game room for our students who have great behavior and they are excited about that. We do not have as many discipline issues.

Mrs. Jones stated that we ended last year at 362 points of 45-C. These are some of the things that we are doing to align with our strategic district plan. We are meeting with teachers weekly. We are walking through the classrooms. We are having data meetings and Superintendent walks. Just as George Monroe, we're not waiting

until the end, we are looking at these scores on a weekly basis, we are having conversations with our teachers about these scores and we're also able to talk to the kids. When I see that they haven't performed to their best potential, I'm asking them questions. What happened? What are you doing? So we need to get it together. We've implemented some things this year.

Mr. Germany stated that we also have a data room with all of their pictures in there. He stated that the students come in there and they look at their pictures and get to move their pictures if progress is made on the test. We also have teacher coaching where we coach the teachers through different lessons doing PLC's. We recognize our teachers. We just implemented Drop Everything and Read. We like to award our classes for having awesome academic success. He stated that our goal is to race to success with an A, and just like George W. Munroe Elementary School we will get it.

Board members thanked Mrs. Jones her team for their presentation on the state of Stewart Street Elementary School.

Ms. Kesandra Brown, Director of Exceptional Student Education, shared with the Board information and the role of the department. Ms. Brown introduced Ms. Kecia Payton (Coordinator), and other members of her staff. She stated that the primary role of the ESE Department is to ensure equitable access, compliance, and high-quality educational services for students with disabilities in accordance with federal, state and local regulations. She stated that the duties and responsibilities include the following: 1) Compliance and Legal Requirements – ensure compliance with IDEA (Individuals with Disabilities Education Act), Section 504, ADA, and state ESE regulations; monitor and review IEP's (Individualized Education Programs) for accuracy, implementation, and timelines; maintain all required ESE documentation, records, and data for state and federal reporting; support schools in audit preparation and assist during state monitoring visits; and provide technical assistance and guidance on FAPE (Free Appropriate Public Education) and LRE (Least Restrictive Environment); 2) Instructional Support – support schools in implementing specially designed instruction aligned with IEP goals, develop and monitor curriculum adaptations, accommodations, and modifications; provide side-by-side classroom coaching for ESE and general education teachers; coordinate progress monitoring and data analysis to inform instructional decisions; and facilitate multi-tiered systems of support (MTSS) and intervention strategies; 3) Staffing and Personnel Support – assist with staffing allocations for ESE programs and related services; support teacher certification, training, and professional development specific to exceptional education; provide mentorship for new ESE teachers; and coordinate with school-based ESE specialists and compliance facilitators; 4) Related Services Coordination – coordinate delivery of speech-language therapy, occupational therapy, physical therapy, and psychological services; ensure that all – related service providers are included in IEP development and service documentation; and oversee service logs and ensure compensatory services are tracked and delivered when necessary; 5) Student and Family Support – communicate with parents/guardians regarding ESE rights, services, and progress; assist with IEP meetings, manifestation determinations, and behavioral planning; address parent concerns and facilitate conflict resolution; and support transition planning for students moving between grade levels or placements; 6) Postsecondary Transition and Employment – develop and monitor postsecondary goals for all transition-age students (age 14 and older); coordinate career readiness, vocational training, and employment opportunities for students with disabilities; collaborate with agencies such as Vocational Rehabilitation and local workforce partners; and support community-based instruction (CBI) and school-to-work programs; 7) Behavioral Support and Intervention – collaborate with the Student Services and Mental Health Department on behavior interventions; support schools in implementing Positive Behavioral Interventions and Supports (PBIS); assist with Functional Behavior Assessments (FBA) and Behavior Intervention Plans (BIP); and participate in investigations related to student behavior and discipline to ensure compliance with IDEA and Section 504; 8) Professional Learning and Training – conduct ongoing ESE compliance, MTSS, IEP, and classroom management training; provide professional learning communities (PLC's) focused on inclusion and differentiation; and other district-wide training on topics such as progress monitoring, alternate assessment and behavioral strategies; 9) Data, Monitoring and Reporting – collect and analyze ESE performance and compliance data; monitor graduation rates, assessment participation, and achievement for students with disabilities; submit state and federal reports accurately and on time; and use data to inform strategic planning and program improvement; 10) Collaboration and Program Development – collaborate with general education, student services, and mental health departments to promote inclusive practices; develop and implement district initiatives that improve outcomes for students with disabilities; serve as liaison

between schools, district administration, and community agencies; and promote a culture of equity, advocacy, and continuous improvement; 11) Budget & Financial Oversight – develop, monitor, and manage the ESE department budget, including federal, state, and local funding; allocate resources effectively to support staffing, program development, instructional materials, and related services; ensure compliance with financial regulations and reporting requirements; and evaluate expenditures to maintain program efficiency and cost-effectiveness; 12) Special Olympics Coordination – plan, organize, and supervise Special Olympics programs and events for students with disabilities; facilitate student participation, ensuring accessibility and safety during events; coordinate with community partners, volunteers, and staff to enhance program opportunities; and promote awareness of Special Olympics and encourage inclusive participation across schools; and 13) Medicaid Oversight and Billing – ensure all Medicaid billable ESE services are documented accurately and submitted timely; monitor Medicaid claims and reimbursements, ensuring compliance with state and federal regulations; train and support school staff on Medicaid procedures and documentation requirements; collaborate with the finance department to reconcile Medicaid funds and maintain program integrity. Ms. Brown stated that she and Mr. Gary Russ Sills traveled to Orlando to represent Gadsden County to present at the RTM Conference.

5. School Board Requests and Concerns

None.

6. The workshop adjourned at 5:52 p.m.