

## SCHOOL BOARD WORKSHOP

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

December 12, 2017

4:30 P.M.

This workshop was open to the public and electronically recorded.

The following Board members were present: Mr. Steve Scott, Chairman; Mr. Tyrone D. Smith; Mrs. Audrey D. Lewis; and Mr. Isaac Simmons. Also present were Mr. Roger P. Milton, 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. Steve Scott, at 4:32 p.m.

2. Financial Information

Mr. Scott requested the Board yield to Mr. Antonio Jefferson, Gretna City Manager.

Mr. Jefferson addressed the Board to request donating the former Gretna Elementary School to the City of Gretna for community use. He introduced Mayor Anthony Baker and Mr. Brown with the North Florida Tigers Company. He stated that the City Commission of Gretna, as part of its community/economic development plan; desires to reopen the property for use by the community, the location of a college preparatory school; and use by the private sector for business operations. He stated that the City of Gretna is committed to working with the school district to create options for economic and social advancement. He stated that the City of Gretna Commission believe in returning the former Gretna Elementary School to use by citizens of Gadsden County is the best and highest use for the community as a whole. He stated that staff is prepared to work with the district's team to negotiate the future use and transfer of ownership of the property.

The Superintendent and Board members thanked Mr. Jefferson for his presentation. Mr. Milton stated that he appreciates the relationship with the City of Gretna Commission. He stated that currently there was a for sale sign on the Gretna Elementary School property. He stated that all proceeds from the sale of the property will assist the district.

Mrs. Wood stated that the management of the Gadsden County School District has prepared a discussion and analysis to provide an overview of the district's financial activities for the fiscal year ended June 30, 2017. She stated that the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant

transactions, events, and conditions and should be considered in conjunction with the district's financial statements and notes to financial statements found immediately following the MD&A.

Mr. Kauffman shared with the Board some of the district's financial highlights. He stated that the assigned and unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totaled \$1.9 million at June 30, 2017, or 4.3 percent of General Fund expenditures, as compared to \$2.9 million at June 30, 2016, or 6.7 percent of General Fund expenditures and \$1.7 million at June 30, 2015, or 3.9 percent of General Fund expenditures. He stated that during the current fiscal year, General Fund expenditures exceeded revenues by \$2.2 million. He stated that this may be compared to the 2014-15 fiscal year's result in which the General Fund expenditures exceeded revenues by \$0.5 million and the 2012-13 fiscal year's results in which General Fund expenditures exceeded revenues by \$1.2 million.

Mrs. Wood stated that the district received no audit findings in the Food Service Comprehensive Review. She stated that the Internal Funds Review was delayed. She stated that the Internal Review will be integrated into the Internal Funds Audit. She stated that the use of data for the Transportation Audit has been defined. She stated that the district's Plan "B" has been implemented for employee W2 and 1009 forms. She stated that employee training was needed before the roll out of the new Employee Access.

Mr. Mays stated that the district's budget was still being monitored closely. He stated that the district still has challenges with the Skyward conversion. He stated that employee W2's will be completed. He stated that the finance department is currently working to ensure all data is correct. He stated that Accounts Payable is currently working to ensure all invoices are paid and paid in a timely manner. He stated that the finance staff is ensuring that budgetary numbers are solid. He stated that the district's fund balance is 4 to 4.3% plus or minus.

Mrs. Wood stated that the coming months for the district are very crucial. She stated that the budget for next year must begin soon.

Mr. Kauffman stated that the district did not receive any financial reports from Galloway Academy Charter School, which will be an audit finding.

Mrs. Wood stated that there will be changes to benefits in early January. She stated that employees will need to be educated on the benefit changes and availability. She stated that the finance department is working on updates to the employee benefit handbooks. She stated that a resourceful tool will be used as a benefits document.

### 3. School Board Requests and Concerns

None.

### 4. The workshop adjourned at 5:35 p.m.