

## SCHOOL BOARD FINANCIAL WORKSHOP

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

November 18, 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 4:31 p.m.

2. Financial Information

• 2025 – 10 Board Expenditure Summary Report

Mr. McMillan asked Mrs. Bruner for information on the DAG payment. Mrs. Bruner stated that the DAG payment was not going to be a lump sum payment; it will be over the course of building the school. She stated that subsequent invoices would show the increase. She stated that she has put in a request to get estimates on a three-month basis, so she will know how to plan for drawing down the funds. She stated that what is submitted by the end of the month would be received by the end of the next month to make payments. Mr. McMillan stated that the payments would be made from the general fund. Mrs. Bruner stated yes, because the increase was added on to what was received from the legislature and not general funds.

Mrs. Bruner stated that the Board information packet included the expenditure report. She stated that the revenue report has not been completed because we have been focusing all of our time on trying to complete the AFR and the cost report. She stated that the new Assistant Director of Business & Finance, Ms. Cyrilla Hackley has begun working on the Program Cost Report. She stated that we have reached out to FDOE for guidance and training on completing this report. She stated that we are waiting on data from Skyward to begin the process. She stated that she met with FDOE to update them on the district's progress regarding the AFR and our continued work to try to have a submission before the Thanksgiving break. She stated that we are still waiting on the final actuarial report. She stated that she met with the company while at a conference last week. She stated that updated data from CHP is pending. She stated that it is an IT matter. She stated that they have to wait on their IT department to show them how to send it in a manner that we can open it. Ms. Johnson wanted to be clear in reference to the AFR that the holdup is CHP. Mrs. Bruner stated yes, right now for that piece of the data. She stated that there are other parts of the AFR that we are working on until we receive what we need from CHP.

Mrs. Bruner stated that the Federal government shutdown ended on November 12, 2025. She stated that we are still waiting on our official Letter of Award from the U.S. Department of Health and Human Services Office of Head Start. She stated that we anticipate that we will receive a prorated amount of funding; however, we may receive full funding. She stated that the old and outdated items are being removed from the inventory lists. She stated that items are being reviewed to see if any have value that can be sold through online auctions. She stated that the company we are looking into would not charge the district to come and assess the items. She stated that a final list would be brought to the Board for approval before the auction goes live. She stated that the buyer is charged a fee that goes to the auction company. Ms. Johnson wanted to know where everything was being stored. Mrs. Bruner stated in the warehouse and on campuses. She stated that a memo would be going out district wide so that everyone will know that the last payday for the year is in December. She stated that is a long period between the December payday and January payday. Mr. McMillan stated that he needed a better understanding on the

expenditure reports. He stated that he wanted to know what we are spending. He stated that for example the word training, he was happy that we are doing training but what kind of training are we doing? Mrs. Bruner stated that we have something that is in the works that would provide more detail.

Mr. McMillian stated that about 6 or 7 months ago he asked Mrs. Bruner about Chattahoochee High School and the Apostolic Faith Church. Mrs. Bruner stated that she was working on a spreadsheet with the amortization schedule, and the math gets a little tricky when they make an extra payment. She stated that was the piece that we have been trying to get right in the spreadsheet and then they continued to make payments she stated that she received a call yesterday, Monday, from an individual who wants to be able to pay out their full balance. Mr. McMillan stated that he received a call also, but did not think that it was going to happen. He stated that at some point in the past, we have said that we were going to foreclose on that church. He stated that we have to get our house in order to do this. He stated that we could not let that facility continue to just sit there. He stated that was not the only piece of property in that condition that we need to do something about. He stated that his patience has worn out with not having the information that I have asked for. He stated that he need that information in order to do what he need to do with the property. He stated that either Apostolic Faith comes in and pays up, or we foreclose. Mr. Frost stated that he do not fight against churches because when he get sick, he wants to make sure he can get a prayer through. He stated that he wanted a representative from the church to come and share with the Board what they are doing. Mr. Scott stated that he would like to know what they owe and what the balance on it is. Mr. McMillan asked if the Board was willing to just let it go, they were behind 37 payments at one point. Mr. Frost stated that yes. He stated that we have some people that have been on our property for years and have not paid a dime for it. Mr. McMillan stated that he was not on the Board at that time. Mr. Frost stated he wanted to give Apostolic Faith an opportunity to come to the Board. Ms. Hannigon asked if there had been any communication with the church. Mrs. Bruner stated that only when they come in to make their regular payment. Ms. Hannigon stated that the Board has discussed this matter several times. She stated that there is a contract and within that contract specific to the sale and the mortgaging of the property, there is stipulations within that document. She stated that if those stipulations are not being met there should be a recourse within the contract. She stated that she was concerned that whatever rights we have regarding records, are we getting to that point where we are giving up those rights because we are not abiding by the very contract that we drew up that included all the stipulations. She asked Attorney Minnis at what point do we tie our own hands by not following through on the contract. Attorney Minnis stated that generally promissory notes indicate that even if we accept late payments, it does not otherwise affect our rights to foreclose on the property. She stated that the fact that they may be bringing in payments or late payments does not destroy our right to decide if we want to foreclose or other options. She stated that one of the options I mentioned is that you could sell off the mortgage to some other entity or you could go through the foreclosure process. She stated that there are options that you still have with regard to the promissory note, because what you have is a mortgage and a promissory note, not the property. She stated that Apostolic Faith is the owner of the property at this point. Ms. Hannigon wanted to know if the Board could give consensus for a member or the chairman to sit down with whomever their representative is so that at least we can get to where we're trying to get to an informational sharing standpoint. Attorney Minnis stated that any individual board member could speak to any constituent that they wish to speak to. She stated that any action taken would have to be with the full board. She stated that there is nothing that would prohibit yourself or the Chair or Ms. Johnson or Mr. Scott or Mr. Frost to go and meet with the representatives individually and have a discussion with them at this point. Ms. Hannigon stated that she did not mind having a conversation because this is another item that has been before this Board the entire year that I have been here and we have not made any progress, at least not from this side. She stated that shortly the Board would be having its organization meeting. She stated that she was aware of the line between the day-to-day activities and us as a Board. She stated that she was concerned that maybe a part of the challenge that we are having in our finance department is because of all the responsibilities in our finance department. She stated that maybe there is some duties and responsibilities that we have imposed upon the finance department. She stated that we may need to look at that department to see if there are responsibilities that they have that really should not even be in that department. She stated that when these bigger items that we as a Board keep harping on to the finance director and the Superintendent, maybe those bigger items could be dealt with appropriately. She stated that a closer look is needed to see how much is in finance and what if anything can be pulled out of that department so we can free up staff to do those bigger things that are truly finance related. Ms. Johnson asked what the liability of the School Board was at this time. Do they have insurance on the property and if the property burned down, what happens? She stated that all we have is the mortgage and the promissory note. Attorney Minnis stated that they would have to make sure that they have insurance. She stated that the Board would have to make sure that they have insurance on the property. She stated that as far as liability, any injuries or if anything like that occurs

on the property is their responsibility. She stated that the church has the opportunity to refinance and then go with another entity to pay the Board.

### 3. Facilities Update

Mr. Hudson stated that last Thursday, November 13<sup>th</sup> was bid opening for the new K8 school second phase of construction. He stated that it was a huge turnout. He stated that things are looking good and positive. He stated that we did have some issues with our older HVAC equipment during the time the temperature dropped very low. He stated that many of those issues were our self-contained HVAC units, like the package units. He stated that we are coming up with creative ways to try to make the older units work and still comply with the State requirements. He stated that when you think about facilities, maintenance and construction, there is a lot of engineering and planning. He stated that is critical thinking. He stated that in facilities and maintenance, our problem is going to be maintaining, repairing, or replacing something. He stated that in algebra you have to come up with a formula to solve a problem. He stated that our formula is resources, skilled labor, materials, etc. He stated that in order to apply that formula, you have to know and understand the order of operation. He stated that he took algebra and know the order of operation. He stated that the acronym for that is “please excuse my dear Aunt Sally (*PEMDAS*): *P*arentheses, *E*xponents, *M*ultiplication/*D*ivision (*left-to-right*), and *A*ddition/*S*ubtraction (*left-to-right*). He stated that operation in facility is practical application. He stated that is the basis to what we have whenever we have something that happens, whether it is an emergency, whatever it is, we have to apply those steps. He stated that we have to try to get to the finished line to provide what the district needs. Ms. Johnson asked Mr. Hudson to name the older schools with HVAC problems. Mr. Hudson stated that two are George W. Munroe Elementary School and Chattahoochee Elementary School.

Mr. McMillan stated that he was very unhappy about the outside appearance of the School Board building and would like for some updates and some touch ups to be done to make our School Board look better. Mr. Hudson explained the reasoning and stated that they are working on updates that are needed to make our school board look much better.

Ms. Hannigon stated that any other questions or comments that she will make would be directed to her peers. She stated that she has made mention of this before in reference to our finance department and she will make reference regarding our facilities department. She stated that she was hopeful that in the very near future that we will actually pause long enough to address this head on. She stated that she was concerned that we are in a new fiscal year, we have an approved budget but we as a Board have set no priorities within that budget outside of the agenda items that have come before us. She stated that we as a Board do not know the true needs within the district because we are not doing the day-to-day work. She stated again, she would ask my peers if we would set time aside with the assistance and cooperation of staff and the Superintendent to hear from each department head. She stated that we need to hear from the principals regarding their needs, so that as a Board we can sit and prioritize how we are going to spend our funding as well as do some future planning 2-3 years down the road. She stated that we need to know where we are trying to go instead of just remaining in reactionary mode, piece milling and just hoping things last from the summer to the start of the new school year. She stated that all of these conversations come down to budget. She stated that if we are not talking the details of our budget, we are going to keep having these problems. She stated that the Board is ultimately responsible for the budget as a whole, not interfering with day-to-day operations, but at what point do we have a say so as a body to say these are the priorities for our district and this is how we want to spend the funding that comes into our district. She stated that until we have a detailed conversation about our budget the pressure is going to continue to be on our department heads and our principals to make things work and to make those independent decisions. Mr. McMillan requested that a workshop be scheduled to discuss budgeting.

### 4. Educational Items by the Superintendent

Mr. Key stated that we have three final schools to do their presentation of their school improvement plans. He stated that the principals would present their plans at the regular School Board meeting.

### 5. School Board Requests and Concerns

None.

### 6. The workshop adjourned at 5:31 p.m.