

SCHOOL BOARD FINANCIAL WORKSHOP

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

September 23, 2025

4:30 P.M.

This workshop was open to the public and electronically recorded.

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

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 – 08 Board Expenditure Summary Report

Mrs. Bruner stated that the Board has before them the expenditure report for the prior month. She stated that we do not have the revenue report because the finance department was still working on all of their assigned duties. She stated that the prior year has been closed and the 23-24 Annual Financial Report (AFR) has been submitted. She stated that there was an exit interview with the Auditor General and the Auditor General submitted the preliminary and tentative findings on September 3rd. She stated that the audit findings and our management's corrective action plans were all submitted to the Auditor General, and they released the final report on September 19th. She stated that all Board members were emailed a copy of the audit report. She stated that on September 22nd we updated the Federal Audit Clearinghouse. She stated that the 23-24 year has been completed and are now working hard on the 24-25 year cleaning up errors and stuff. She stated that once we get that caught up and we get the assistant director position filled, the work will begin to make sure their number one priority will be getting cash receipts entered so that we can start giving the Board the revenue reports. She stated that the Board will start seeing the budget as it's been approved and compared to the expenditures and revenues. She stated that there would be stipends for food service workers for their uniforms. She stated that the Board packet included an agreement with James Moore to do the school audits, which was one of our audit findings. She stated that in the packet the dollar amount is for fiscal year 22-23, a charge of \$25,000. 23-24 the same amount and 24-25 same amount, totaling \$75,000. She stated that however, they did include that if we can get the information to them in a timely manner, they will give the district a 5% discount. Mr. McMillan asked why is the district so far behind on the audits? Mrs. Bruner stated that when she came on board, the district was contacted about doing the 22-23 year, but then it just never got off the ground with all the other things that we had going on because the AFR and the cost report were so far behind. Mr. McMillan stated that the amount of money that we talk about in the accounts with the schools is it even worth paying \$25,000 for this. He asked another question, whether the state is giving the district money to do these audits? Mrs. Bruner stated that the district is required and has to do it. She stated that hopefully we would do that this year with this company because they have prior knowledge of our systems and our data, then we will put it out to bid in the future. Mr. McMillan stated that the district must have an audit on all individual school accounts. Mr. Key stated that the largest accounts are going to be Gadsden County High School and Gadsden Technical College. Mr. Scott requested a written copy of the auditor's report. Mrs. Bruner stated that a printed copy would be provided to the Board. Mr. McMillan asked about the food service stipend for uniforms? Mrs. Bruner stated that's going out this month, so it'll be on the September paycheck. Mr. McMillan stated that

some of the complaints are putting it in my paycheck and I'm going to have to pay taxes. Mrs. Bruner stated that she will double-check with Ms. Kathy on whether it was through accounts payable or payroll. She stated that it's a benefit to the employee and we're giving it directly to the employee and it goes through the payroll side. Mrs. Minnis stated that there are very few exceptions and taxable wages. Mr. Frost stated that he was concerned about whether it was part of the GESPA's contract. Mrs. Bruner stated that the GESPA contract states that the district will provide three uniforms. She stated that the district has done that with a stipend and a dollar amount of \$250. Mr. Frost stated that whoever is bargaining for the non-instructional staff should be the person to inform the non-instructional staff. He asked what was the break-down of the food services workers on the school campus? Mrs. Bruner stated that the food service coordinator is in charge of the everyday ins and outs of the cafeteria. Mr. Key stated that depending on what the issues are in the cafeteria when dealing with the appliances are things that have to be paid. He stated that Mrs. Bruner is the one that is in charge of that. He stated that when dealing with ordering the food and things of that nature, Mrs. Bruner is in charge. He stated that the food service coordinator is the one that's in charge of the day-to-day ins and outs of the cafeteria. He stated that the school principal is in charge of hiring employees. Mrs. Bruner stated that Mr. Samuel Burgess does the ordering, creates the menus and all of that type of stuff. He stated that one of the things we're working on right now is making sure all of our food service workers are compliant with food safe certification and serve safe. She stated that when it comes to maintenance and repairs, if it is a piece of equipment. She stated that the maintenance department no longer repairs food service equipment. She stated that the district will get 3 quotes and then we get it repaired. Mr. Key stated that the school manager would be the one that would have the conversation with the principal to get the process started.

Ms. Hannigon asked whether we are going to and when are we going to schedule budget workshops, so that we can have an in-depth conversation regarding the 25-26 budget. She stated that we received the Auditor General's report with all of their findings. She stated that she was hopeful that we're going to have a thorough discussion on each of the findings. She stated that she was hopeful, but a little bit skeptical that some of the findings that we are looking at are from 23-24 and we will not see some of those same findings in 24-25. She stated that she was concerned about the course of action. She stated that the findings call for a corrective action plan to tackle all of the things that we are dealing with on a State level. Mrs. Bruner stated that the report already identified which ones we've already corrected in the current year. She stated that the way the Auditor General does the report is that we can't get credit for that because it hasn't happened. She stated that we are in the 23-24 audit but still wanting to see the 24-25 audit. She stated that we have to fix the plans or those items that we are still working with them on because, there were so many that had to be corrected. She stated that we have gotten credit for those corrected items. She stated that we'll continue to work on the remainder items, but still have audit findings based on the prior year ones. Mr. McMillan stated that the progress that has been made should be discussed in the form of a workshop. Ms. Hannigon asked the Superintendent where are we on our legislative budget request? Mr. Key stated that the legislative budget requests were submitted yesterday (September 24th). Ms. Hannigon inquired about the budget request for building the new school? Mr. Key stated that \$26.8 million dollars. Ms. Hannigon stated that the Board approved the contract with Enterprise Fleet Management, and she stated that she was curious to know how are we looking with the purchase of new fleet. Mrs. Bruner stated okay, and that the district has received seven new vehicles, and received the first bill of \$8,000. She stated that as we go through the fiscal year we can manage to see where we are. Ms. Hannigon asked Mr. Bryant about prioritizing during the first phase. Mr. Bryant stated that we currently have two vehicles, one for the Shop Supervisor, and an additional truck for transportation, work truck. He stated that the transportation department has a SUV for our safety specialist and one at the maintenance department for Mr. Hudson and for Mr. Brad Arnold. He stated that the service truck goes out for service calls and for our buses. He stated that the plumbing truck is at the bus yard and is used for picking up other service trucks. He stated that the truck we have at the bus yard is going through safety procedures (Security System). Ms. Hannigon stated that she was happy to hear that it's off the ground and happening. She stated that as we are talking about budget I would say to the board members, I think that is another conversation we need to have. She stated that she do not know what our options are, but was sure that that is another part of our fleet that needs addressing.

Mr. McMillan asked about the Class Wallet. Mrs. Bruner stated that it was released last week. She stated that the finance department was able to start getting some orders processed. She stated that a memo was sent out to teachers that included the statute for that funding, and the certification for teachers to sign. She stated that it listed some non-allowed items. She stated that the funding is very clear that it's for classroom and instructional items. She stated that everyone was reminded that the purchased items belong to the school.

3. Facilities Update

Mr. Hudson shared with the Board an update on facilities. He stated that Stewart Street Elementary School has a makeup air unit that brings fresh air in and converts to heat or air-conditioned. He stated that this a requirement around COVID. He stated that the company that installed the unit receives an email anytime something is about to happen to the air conditioning unit. He stated that it has a warning system. He stated that he hoped to have this kind of system in the new school and one day to have in all of our schools. He stated that the next slide showed a compressor where the conversion starts to convert fresh air into the HVAC unit and it goes throughout the building. He stated that the goal is to remove all the grass or anything that may cause it to go out or to be in distress. Ms. Hannigon asked how recently was the unit installed and is this the only system of this magnitude that we have in the district? Mr. Hudson stated yes, this is the only system that gets on this level that we have in the district. He stated that the district has a chiller system at West Gadsden Middle School that's quite complex. He stated that the unit at the high school was somewhat new. He stated that the unit may have been changed out a few years before he began work at the district.

4. Educational Items by the Superintendent

Mr. Key stated that three schools (West Gadsden Middle School, Chattahoochee Elementary School and Gadsden County High School) would present improvement plans for their school.

Gadsden County High School – Principal Marlon Ball shared information on the state of the school. He provided comparison data (PM3 to PM 1) – ELA/Reading 2024 – 2025 PM3 – 34% proficiency; ELA/Reading 2025 – 2026 PM1 – 28% proficiency; ELA/Reading Retakes 2025 – 2026 – 40% proficiency (10th grade only); Algebra 1 EOC and Retakes 2024 – 2025 – 21% proficiency; and Algebra 1 EOC Retakes 2025 – 2026 – 25%. Attendance and Discipline Data – Enrollment 2024 – 2025 1090; Enrollment 2025 – 2026 – 904 – 911; Average Daily Attendance 2024 – 2025 – 889 (81.5%); Average Daily Attendance 2025 – 2026 – 778 (86%); Discipline Data – students with one referral 2025 – 2026 – 152 (grade 12 – 27, grade 11 – 36, grade 10 – 33, and grade 9 – 5); Attendance Comparison 2024 – 2025 / 2025 – 2026; Number of students enrolled 2024 – 2025 – 9th grade 295, 10th grade 305, 11th grade 279, 12th grade 256 – total 1135; Attendance below 90% - 9th grade 30, 10th grade 30, 11th grade 49, 12th grade 28, total 137; One or more suspension – 9th grade 111, 10th grade 105, 11th grade 88, 12th grade 54, total 358; Number of students enrolled 2025 – 2026 – 9th grade 275, 10th grade 216, 11th grade 226, 12th grade 185, total 902; Attendance below 90% - 9th grade 92, 10th grade 75, 11th grade 102, 12th grade 89, total 358; One or more suspensions – 9th grade 36, 10th grade 19, 11th grade 19, 12th grade 20, total 94; Strategic Plan for Continued Success – share instructional practices aligned with district's strategic plan: 1) the new lesson plan template includes a section for language objectives. This is designed to improve the subject specific (Tier 3) vocabulary of our ELL students; ELL students – we have included our ELL students in the MTSS process; we have partnered with Ms. Lucia Esquivel from PAEC, we have partnered with Ms. Maria Pouncey (Retired ESOL Coordinator) who has volunteered to help us develop our ELL students by visiting our campus three times per week, discovered 71 ELL students. 30 students in the classification for over ten years; and lowering that denominator will improve our sub-group data; 2) Share instructional practices aligned with the district's strategic plan; we have implemented a research-based intervention program (Acaletics) to improve our Algebra I scores; at the end of PM3 in 2024 – 2025, students were 21% proficient. Our goal is to improve proficiency to 51%; students having a more stable, quiet and organized environment has led to a better quality of instruction across all subjects, and teachers perform better when the behavior of students reflect a healthy balance of fear and respect; 3) We have added an Applied Engineering Program to our master schedule; this will help to expand our CTE programs and increase our potential for industry certifications; and the goal is to improve industry certifications by 25 points.

Board members thanked Mr. Ball for his presentation on the state of Gadsden County High School.

West Gadsden Middle School – Principal Cheryl Moody shared information on the state of the school. She provided comparison data – School ELA – 4th grade 190, 5th grade 193, 6th grade 208, 7th grade 210, and 8th grade 212; District – 4th grade 194, 5th grade 203, 6th grade 210, 7th grade 212, and 8th grade 219; State – 4th grade 292, 5th grade 213, 6th grade 220, 7th grade 226, and 8th grade 230; Difference from State – 4th grade -11, 5th grade -20, 6th grade -12, 7th grade -16, and 8th grade -18; School ELA, 4th grade 184, 5th grade 192, 6th grade 204, 7th grade 214, and 8th grade 217; District – 4th grade 188, 5th grade 197, 6th grade 208, 7th grade 216, and 8th grade 217; State – 4th grade 192, 5th grade 204, 6th grade 215, 7th grade 222, and 8th grade 229; Difference from State – 4th grade -8, 5th grade -12, 6th grade -11, 7th grade -8, and 8th grade -12; State of the School – Provide comparison data (PM 3 to PM1) – ELA – PM3 Level 1 – 4th grade 16, 5th grade 26, 6th grade 29, 7th grade 27, and 8th grade 19; PM3 Level 2 – 4th grade 13, 5th grade 13, 6th grade 26, 7th grade 21, and 8th grade 19; PM3 Level 3-5 – 4th grade 19, 5th grade 20, 6th grade 16, 7th grade 11, and 8th grade 18; PM1 Level 1- 4th grade 37, 5th grade 36, 6th grade 35, 7th grade 35, and 8th grade 34; PM2 Level 2 – 4th grade 7, 5th grade 11, 6th grade 14, 7th grade 6, and 8th grade 8; PM 1 Level 3-5 – 4th grade 6, 5th grade 4, 6th grade 14, 7th grade 11, and 8th grade 7; Projections – 4th grade 30, 5th grade 27, 6th grade 29, 7th grade 29, and 8th grade 32; Number of students needed to meet goal – 4th grade 24, 5th grade 23, 6th grade 16, 7th grade 18, and 8th grade 25; Provide comparison data (PM 3 to PM 1) – PM 3 Level 1 - 4th grade 13, 5th grade 19, 6th grade 22, 7th grade 24, and 8th grade 30; PM3 Level 2 – 4th grade 13, 5th grade 13, 6th grade 26, 7th grade 21, and 8th grade 19; PM3 Level 3 – 5 – 4th grade 21, 5th grade 24, 6th grade 17, 7th grade 16, and 8th grade 10; PM1 Level 1 – 4th grade 42, 5th grade 43, 6th grade 51, 7th grade 42, and 8th grade 27; PM2 Level 2 – 4th grade 7, 5th grade 11, 6th grade 14, 7th grade 6, and 8th grade 8; PM2 Level 3 – 5 – 4th grade 1, 5th grade 1, 6th grade 3, 7th grade 12, and 8th grade 0; Projections – 4th grade 33, 5th grade 36, 6th grade 37, 7th grade 28, and 8th grade 10; Number of students needed to meet goal – 4th grade 32, 5th grade 35, 6th grade 34, 7th grade 16, and 8th grade 10; Provide attendance and discipline data – Number of students enrolled – 4th grade 50, 5th grade 57, 6th grade 70, 7th grade 61, 8th grade 62, total 300; Attendance below 90% - 4th grade 5, 5th grade 8, 6th grade 16, 7th grade 19, 8th grade 16, totals 64 = 79%; One or More Suspensions – 4th grade 0, 5th grade 0, 6th grade 2, 7th grade 9, 8th grade 4, total 15; Strategic Plan or Continued Success – Use of Core Programs (Acaletics, Amplfi, HMH, Go Math); use of Tier 2 and Tier 3 Programs (iReady Math and Reading, Varsity Tutors, Edmentum); Conducting Focused Walkthroughs (Weekly, Identified Look Fors), and Conducting Data Chats; Shared Instructional Practices Aligned with District’s Strategic Plan –Identified Target Students in each category; Principals meeting focused professional learning; Providing feedback to teachers; Discussing Data, Using Data to Drive Decisions, and Feedback from BSI and District Team.

Board members thanked Ms. Moody for her presentation on the state of West Gadsden Middle School.

Mr. Key stated that Ms. Zola Akins will present Chattahoochee Elementary Schools plan at the regular School Board Meeting.

5. School Board Requests and Concerns

Mr. McMillan stated that Superintendent Key has made a great effort in employing Ms. Lisa Robinson and Ms. Allysun Davis. He encouraged them to keep up the good work.

Mr. Scott stated that he has worked with Ms. Moody and that she is top notch. He stated that he was concerned about the old Quincy High School and wanted to know what was going on with it. He stated that if the Board is not going to do anything with it, consider selling the property.

6. The workshop adjourned at 5:57 p.m.