# Performance Audit of

# GADSDEN COUNTY SCHOOL DISTRICT

# FINAL REPORT


**July 21, 2026**

**RESSEL & ASSOCIATES, LLC**

# Overview of Performance Audit Findings

*Gadsden County School District*
*July 21, 2026*

## Overall, the District Partially Met Expectations in the Six Areas Examined

| Issue Area (Number of Subtasks Examined) | Overall Conclusion | Did the District Meet Subtask Expectations? Yes | Partially | No |
|---|---|---|---|---|
| Economy, efficiency, or effectiveness of the program (6) | Partially Met | 0 | 5 | 1 |
| Structure or design of the program (2) | Partially Met | 0 | 2 | 0 |
| Alternative methods of providing program services or products (3) | Partially Met | 1 | 1 | 1 |
| Goals, objectives, and performance measures (4) | Partially Met | 0 | 3 | 1 |
| Accuracy or adequacy of public documents, reports, and requests prepared by the school district (5) | Partially Met | 1 | 3 | 1 |
| Compliance with appropriate policies, rules, and laws (5) | Partially Met | 1 | 4 | 0 |
| All Subtasks (25) | | 3 | 18 | 4 |

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, Ressel & Associates, LLC conducted a performance audit of the Gadsden County School District (GCSD) programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the Gadsden County School Board on October 7, 2025. These programs are School and District Facilities, School Safety and Security, Instructional Technology, Portable Classroom Use, and Bond Indebtedness. For each program, the performance audit included an examination of the six issue areas identified below.

1. The economy, efficiency, or effectiveness of the program.
2. The structure or design of the program to accomplish its goals and objectives.
3. Alternative methods of providing program services or products.
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.
5. The accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program.
6. Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that GCSD met expectations in two areas and partially met expectations in four areas.

Of the 25 total subtasks, the audit determined that the District met 3, partially met 18 and did not meet 4. A summary of audit findings by issue area is presented below.

# *Findings by Issue Area*

## Economy, Efficiency, or Effectiveness of the Program

Overall, GCSD partially met expectations in this area. The Ressel team found program managers provide management reports containing both performance and cost information to Leadership and the School Board at monthly Board Workshops. Reports contain adequate information on the District's financial condition, ongoing projects, and student performance. Historically, monthly financial reports to the Board have not been complete but are improving as the Finance Office has worked to improve financial management. As soon as practical, the Finance Office should begin preparing financial reports in a Board-approved format. Program managers in the areas under review do not provide operational performance and cost information on a consistent basis. The Ressel team recommends that these areas provide regular reports on operations including both cost and performance data.

Only limited information is available on the condition, use, or number of portable classrooms or how the condition of the portables impacts student performance, maintenance costs, and the like. The Ressel team recommends that the program areas under review adopt operational metrics relating to performance and cost as a reasonable criteria for assessing program performance.

GCSD takes timely action to correct the identified deficiency in external audits but has not always put sustainable procedures in place to prevent these deficiencies from recurring. There is no documented policy or Board oversight procedures to follow up on corrective actions and hold the administration or departments accountable. The Ressel team recommends establishing a documented policy and procedure for monitoring the actions to address deficiencies and implement sustainable procedures to prevent recurrences.

GCSD has a dangerously low fund balance, resulting from poor financial management practices over time. Efforts are underway to address the financial management deficiencies. The Ressel team recommends that the District prepare a plan for restoring the fund balance and monitor financial performance very closely. Based on reasonable measures of performance and cost, the program areas under review are facing challenges but are overcoming those challenges as they arise.

During case studies of three recent major projects, the Ressel team found the District has attempted to control the cost, timing, and quality of the projects reviewed, however, extenuating circumstances and project delays have resulted in cost increases, particularly for the new K-8 school. While documentation and reporting on the K-8 school project are being maintained and scrutinized by leadership and the public, documentation on the other two projects was difficult to obtain and only partially complete. The Ressel team recommends maintaining complete project files that contain, at a minimum, the basic documentation for both audit and historical purposes and maintaining the reporting structure adopted for the K-8 School for all major projects undertaken with Surtax dollars.

The Ressel team found the District effectively used competitive procurement methods for the K-8 School construction projects, however, there are limited documented procedures in place to guide general procurements, and GCSD has not implemented the internal controls that are available through the Skyward system to prevent overspending. The Ressel team recommends establishing effective competitive procurement controls and procedures.

## Structure or design of the program to accomplish its goals and objectives

Overall, GCSD partially met expectations in this area. The District's published organizational charts are not current; however, the actual central office organization structure and the structure of most of the program areas under review are appropriately aligned with few overlapping functions. The Facilities and Maintenance Department has unclear lines of authority and titling which need to be addressed and many of the current job descriptions need to be updated to reflect current duties and responsibilities.

Staffing levels at the administrative level are high in comparison to its peers, some of which may be attributed to the need for additional finance staffing however, the Ressel team recommends the elimination of the newly created Public Relations Coordinator positions. Staffing levels in the program areas under review appear to be in line with industry standards. GCSD uses contract services effectively to supplement staffing when the program areas need additional expertise.

## Alternative methods of providing services or products

Overall, the District partially met expectations in this area. Although program administrators are not using documented procedures or processes for their evaluations of in-house services, the review team found evidence in the program areas under review where staff performed undocumented evaluations of in-house services and determined that outside contracting services were a cost effective or efficient way to supplement departmental expertise and/or improve performance levels. Documenting the evaluation could provide historical reference when circumstances change and other alternatives are sought.

The District makes use of several contracted services but does not regularly assess or evaluate the services to verify effectiveness and cost savings. The Ressel team recommends that GCSD implement and document an annual contract evaluation process that can be used to determine whether a contract should be renewed or whether the vendor should be used in the future.

The review team identified one possible opportunity for using part-time contract staff versus full-time regular employees as a way to reduce cost and increase flexibility. Analyzing the critical staffing needs and searching for specific contract services could provide high-quality services on an as needed basis. A full evaluation of the potential for savings or improvements in the quality of service will require further analysis.

## Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

Overall, GCSD partially met expectations in this area. The District has a comprehensive Strategic Continuous Improvement Plan-2023-2027 (Strategic Plan) with measurable goals and objectives districtwide and for the program areas under review. Key operational level goals and objectives in the program areas under review are not documented or effectively used to improve program performance. The Superintendent is emphasizing the District's strategic goals by setting goals for each of his direct reports based on those goals as well as professional development goals as needed. Department heads confirmed that the goals they set for their staff include their role and responsibility in the achievement of strategic goals.

Documentation of overall program-level operational goals for the program areas under review is needed. The linkages between the District-level goals and documented goals and objectives of the program level plans and documents are strong in the technology area, however their current District Technology Plan is outdated and under revision. Program level goals in the facilities and safety areas are limited The Ressel team recommends that plans and other documentation be developed to ensure that program level goals remain consistent with the district level goals.

The Strategic Plan has measures by which progress can be evaluated, however there is only limited evidence that the District is reporting costs or progress toward meeting those goals to the School Board at scheduled intervals. With the exception of regular reports on the costs and construction progress relating to the new K-8 school, the program areas under review are not making regular progress reports to the Board regarding their operational performance or costs. The Maintenance area does not have standard measures for assessing and managing maintenance needs, and documentation regarding portable facilities is limited. Establishing a set of standard measures for all the program areas and implementing a rotating Board reporting schedule for progress is needed.

The Ressel team found no policies or procedures that address strategic planning or progress reporting directly. Internal controls, including policies and procedures, are in place in the Media and Instructional Technology and Safety and Security programs, which provide reasonable assurance that program goals will be met. The Ressel team recommends that policies and administrative procedures be developed to address the structure and maintenance of the strategic planning efforts, and internal procedures be developed for Maintenance processes and procedures.

GCSD has no policies, procedures, or goals relating to debt service including bonded indebtedness and long-term liabilities incurred through leasing agreements. Documenting goals and procedures for determining acceptable levels of debt are needed to ensure financial sustainability in the future.

## Accuracy or adequacy of public documents, reports, and requests prepared by the school district which relate to the program

Overall, GCSD partially met expectations in this area. The District uses a comprehensive suite of financial and non-financial information systems to support critical operations across Finance, Human Resources, Student Information, Facilities and Maintenance, Safety and Security, and Technology. These systems either directly or indirectly provide useful, timely, and accurate information to the public.

GCSD uses the District Website and various Social Media sites to provide information to the public, including monthly financial reports and project updates. The Webpages for the program areas under review are not always maintained effectively to ensure that outdated information is removed or replaced in a timely manner.

The policies and procedure for handling Public Information Requests provide assurance that requests are filled accurately and in a timely manner. The District is not, however, in compliance with all data requirements found in the Financial Transparency Act, and does not have processes or procedures in place to identify and correct performance and cost data presented to the public.

Website content is monitored by individual campuses and departments without central oversight. The Ressel team recommends establishing central office oversight for the Website, establishing a clear set of documented content management guidelines for all campus and departments by which to monitor and ensure that action is taken to take corrective action and the public is notified when appropriate.

GCSD is making progress toward correcting erroneous or incomplete program information, including financial reports and other financial data. There are, however, no timelines or goals established for full compliance with financial reporting requirements. The program areas under review have not taken timely or reasonable action to update erroneous or incomplete program information. The Ressel team recommends that GCSD take immediate action to identify the steps and timelines for correcting the identified deficiencies.

## Compliance of the program with appropriate policies, rules, and laws

Overall, the District partially met expectations in this area. The Ressel team found that GCSD and the program areas under review have processes in place to assess their compliance with applicable federal, state, and local laws, rules, and regulations. The District does not, however, have a process for compliance with statutory required inspections of portable classrooms which need to be implemented. To ensure future financial compliance, the Ressel team further recommends that the District prepare a financial plan for debt service, to include servicing bonded indebtedness, payment of the District's share of the cost for the K-8 school, and current and future lease agreements.

GCSD has a comprehensive set of Board policies in place and some administrative procedures that are currently being reviewed and updated. The technology and safety and security functions appear to have adequate internal controls in place to ensure compliance with applicable federal, state, and local laws, rules, and regulations. Additional documented controls are needed in the facility and maintenance areas.

Repeat audit findings indicate that the District has not taken action to correct the underlying lack of controls that caused the non-compliance initially. The Ressel team recommends establishing a documented monitoring process that holds departments accountable for implementation of sustainable controls and procedures to prevent recurrences.

GCSD sought legal counsel to advise them on the planned uses of the surtax and the appropriate resolution and ballot language. Moving forward, the Ressel team recommends that the Board establish a charter for the Citizens' Oversight Committee that defines their roles and responsibilities and relationship to the Board.

GCSD currently distributes funds to the charter school and plans to use a similar system to distribute the surtax funds. The administration has not addressed the recommendation from the 2024 OPPAGA report in terms of documenting the statutory requirements for the charter school's use of surtax funds or defining the mechanisms for reporting and monitoring the surtax funds.

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# *BACKGROUND AND INTRODUCTION*

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In February 2026, Ressel & Associates, LLC responded to an Invitation to Negotiate (ITN) issued from the Florida Office of Program Policy Analysis and Government Accountability (OPPAGA) for a performance audit of the Gadsden County School District (GCSD). OPPAGA awarded Ressel & Associates the contract and the audit team immediately began work.

As stated in the ITN, Ressel's proposed work plan addressed the requirements of Ch. 2018-118, *Laws of Florida*, subsequently amended and codified in s. 212.055(11), *Florida Statutes*. The relevant portion states:

> *212.055 Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.—It is the legislative intent that any authorization for imposition of a discretionary sales surtax shall be published in the Florida Statutes as a subsection of this section, irrespective of the duration of the levy. Each enactment shall specify the types of counties authorized to levy; the rate or rates which may be imposed; the maximum length of time the surtax may be imposed, if any; the procedure which must be followed to secure voter approval, if required; the purpose for which the proceeds may be expended; and such other requirements as the Legislature may provide. Taxable transactions and administrative procedures shall be as provided in s. 212.054.*
>
> *PERFORMANCE AUDIT. —*
>
> *(a) To adopt a discretionary sales surtax under this section, an independent certified public accountant licensed pursuant to chapter 473 shall conduct a performance audit of the program associated with the proposed surtax.*
>
> *(b) 1. At least 180 days before the referendum is held, the county or school district shall provide a copy of the final resolution or ordinance to the Office of Program Policy Analysis and Government Accountability.*
>
> *2. Within 60 days after receiving the final resolution or ordinance, the Office of Program Policy Analysis and Government Accountability shall procure the certified public accountant and may use carryforward funds to pay for the services of the certified public accountant.*
>
> *3. At least 60 days before the referendum is held, the performance audit must be completed and the audit report, including any findings, recommendations, or other accompanying documents, must be made available on the official website of the county or school district.*
>
> *4. The county or school district shall keep the information on its website for 2 years from the date it was posted.*

> *5. The failure to comply with the requirements under subparagraph 1. or subparagraph 3. renders any referendum held to adopt a discretionary sales surtax void.*
>
> *(c) For purposes of this subsection, the term "performance audit" means an examination of the program conducted according to applicable government auditing standards or auditing and evaluation standards of other appropriate authoritative bodies.*

**Statutory Charge** In accordance with s. 212.055(11), Florida Statutes, and *Government Auditing Standards* (2024 Revision) issued by the Comptroller General of the United States, the certified public accountant must conduct a performance audit of Gadsden County School District program areas within the administrative unit(s) which will receive funds through the referenda approved in the attached final resolution.

The performance audit must evaluate the District administrative unit(s) related to the following programs:

School and District Facilities,
School Safety and Security,
Instructional Technology,
Portable Classroom Use, and
Bond Indebtedness.

This performance audit is organized in the following six chapters:

- Chapter 1 - Program Economy, Efficiency, and Effectiveness
- Chapter 2 - Program Design and Structure
- Chapter 3 - Alternative Delivery Methods
- Chapter 4 - Goals, Objectives, and Performance Measures
- Chapter 5 - Reporting Accuracy and Adequacy
- Chapter 6 - Program Compliance

## METHODOLOGY

Ressel & Associates began the audit by conducting a virtual kick-off meeting on March 11, 2026, with Gadsden County School District (GCSD) administrators. During this initial Zoom meeting with the Superintendent and key administrators, Ressel & Associates shared the process as detailed in the work plan, timelines, and a preliminary data request list with the leadership team. Following this meeting, staff began the process of gathering data on the preliminary data request list and saving the documents to a shared file created by the District.

During this same visit, administrators and Ressel & Associates discussed the need for a list of peer school districts to use for comparison purposes based on their size and/or proximity to GCSD. Based on the District's selection, the Ressel team began gathering peer data from the Florida Department of Education and directly from the following peer school districts:

- Jackson County School District

- Jefferson County School District
- Suwannee County School District
- Taylor County School District
- Wakulla County School District

While the Ressel team did not use comparison data to evaluate GCSD, the information, when analyzed along with the data gathered from the District, provided valuable insights into the challenges and opportunities that may exist in the Gadsden County School District.

Beginning on March 23, 2026, the Ressel team conducted virtual diagnostic interviews and focus group sessions with key staff and Board members to obtain an understanding of the organizational culture, as well as the challenges and opportunities facing GCSD.

During the last two weeks in 2026, the Ressel team conducted conference calls, focus group sessions, and virtual meetings and tours to gain a greater understanding of the operations relating to the program areas under review.

In addition, the Ressel team conducted case studies of three major capital outlay projects:

- New K-8 School Campus
- Gadsden Technical College HVAC Replacement
- Gadsden County High School Track Resurfacing

The case studies examine the projects from start to finish, identify lessons learned, if any, and how GCSD responded. **Chapter 1** of this report provides details on the case studies.

During the subsequent weeks, the team reviewed a wide array of policy and program documents, conducted additional telephone interviews and email exchanges as needed to ensure that all relevant data were collected, validated, and recorded.

On July 7, 2026, the Ressel team provided a full draft of the final report to GCSD's leadership to review and validate the final report findings. On July 15, 2026, the review team held a virtual meeting with District leadership to discuss the District's comments and corrections to the final draft report; the review team made corrections based on documented evidence supporting any changes. Following the review, a final report was prepared and issued to the District on July 21, 2026, with the Superintendent's response provided as an addendum to this final report.

## *PEER COMPARISON DATA*

### *Students*

As shown in **Exhibit 1**, student enrollment counts over the five years shown are down in GCSD and in all but one of the peer districts. The Wakulla County School District has maintained relatively flat student enrollment numbers. It is important to note that the counts exclude charter schools in the districts.

**Exhibit 1**
**Change in Student Enrollment**
**2021-22 to 2025-26 School Years**

| District | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 | % Change |
|---|---|---|---|---|---|---|
| **Gadsden** | **4,159** | **4,063** | **4,169** | **4,078** | **3,833** | **-7.8%** |
| Jackson | 6,033 | 6,076 | 6,094 | 5,801 | 5,669 | -6.0% |
| Jefferson | 692 | 730 | 705 | 701 | 677 | -2.2% |
| Suwannee | 5,864 | 5,935 | 5,968 | 6,004 | 5,831 | -0.6% |
| Taylor | 2,752 | 2,783 | 2,720 | 2,524 | 2,379 | -13.6% |
| Wakulla | 4,905 | 4,987 | 4,969 | 4,969 | 4,962 | 1.2% |
| **Average w/o Gadsden** | **4,049** | **4,102** | **4,091** | **4,000** | **3,904** | -3.6% |

*Source: FL Department of Education, Survey 2, May 2026.*

As shown in **Exhibit 2**, GCSD has the highest percent of minority students of its peers, but a lower percent of students with disabilities than the peer average.

**Exhibit 2**
**Student Service Categories**
**2025-26 School Year**

| School District | Percent Minority | Percent Economically Disadvantaged | % English as a Second Language | Percent w/Disabilities |
|---|---|---|---|---|
| **Gadsden CSD** | **96.5%** | **58.0%** | **9.0%** | **15.0%** |
| Jackson CSD | 44.9% | 54.0% | 2.0% | 23.0% |
| Jefferson CSD | 78.6% | 68.0% | 8.0% | 24.0% |
| Suwannee CSD | 43.5% | 53.0% | 4.0% | 17.0% |
| Taylor CSD | 37.0% | 61.0% | * | 21.0% |
| Wakulla CSD | 23.9% | 37.0% | 1.0% | 24.0% |
| **Average w/o Gadsden** | **45.2%** | **54.6%** | **3.8%** | **21.8%** |

*Source: FL Department of Education, Survey 2, May 2026.*

**Exhibit 3** breaks out the student ethnicity by district. As shown, GCSD has the lowest number and percent of non-minority students of its peers.

**Exhibit 3**
**Enrollment by Ethnicity**
**2025-26 School Year**

| School District | Total Enrollment | White | | Black or African American | | Hispanic /Latino | | Asian | | Native Hawaiian or Other Pacific Islander | | American Indian or Alaska Native | | Two or More Races | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | # | % | # | % | # | % | # | % | # | % | # | % | # | % |
| **Gadsden CSD** | **4,395** | **152** | **3.5%** | **3,074** | **69.9%** | **1,075** | **24.5%** | **3** | **0.1%** | **15** | **0.3%** | **35** | **0.8%** | **41** | **0.9%** |
| Jackson CSD | 5,669 | 3,123 | 55.1% | 1,696 | 29.9% | 359 | 6.3% | 30 | 0.5% | 4 | 0.1% | 17 | 0.3% | 440 | 7.8% |
| Jefferson CSD | 677 | 145 | 21.4% | 392 | 57.9% | 105 | 15.5% | 1 | 0.1% | 1 | 0.1% | 0 | 0.0% | 33 | 4.9% |
| Suwannee CSD | 5,831 | 3,296 | 56.5% | 681 | 11.7% | 1,503 | 25.8% | 48 | 0.8% | 1 | 0.0% | 5 | 0.1% | 297 | 5.1% |
| Taylor CSD | 2,379 | 1,499 | 63.0% | 603 | 25.3% | 89 | 3.7% | 14 | 0.6% | 2 | 0.1% | 8 | 0.3% | 164 | 6.9% |
| Wakulla CSD | 5,095 | 3,879 | 76.1% | 603 | 11.8% | 233 | 4.6% | 22 | 0.4% | 11 | 0.2% | 11 | 0.2% | 336 | 6.6% |
| **Average w/o Gadsden** | **3930.2** | **2388.4** | **54.4%** | **795** | **27.3%** | **457.8** | **11.2%** | **23** | **0.5%** | **3.8** | **0.1%** | **8.2** | **0.2%** | **254** | **6.3%** |

*Source: FL Department of Education, Survey 2, May 2026.*

**Exhibit 4** provides information from the FLDOE student accountability report for school year (SY) 2024-25, which includes historic information for past years. As shown, between SY 2021-22 and SY 2024-25, four of the District's nine schools reported showed improved grades, three had declines and two were unchanged.

**Exhibit 4**
**2024-25 GCSD School Grades**
**as of September 8, 2025**

| School Name | Grade 3 English Language Arts Achievement | English Language Arts Achievement | Mathematics Achievement | Science Achievement | Social Studies Achievement | Percent Tested | Grade 2025 | Grade 2024 | Informational Baseline Grade 2023 | Grade 2022 |
|---|---|---|---|---|---|---|---|---|---|---|
| George W. Munroe Elementary School | 27 | 26 | 44 | | | 96 | **C** | B | C | F |
| Gadsden County High School | | 34 | 19 | 35 | 79 | 86 | **C** | C | C | C |
| West Gadsden Middle School | | 29 | 30 | 35 | 55 | 93 | **D** | D | C | C |
| Havana Magnet School | 41 | 43 | 42 | 42 | 63 | 99 | **C** | C | C | D |
| Gadsden Elementary Magnet School | 75 | 70 | 90 | 52 | 100 | 100 | **A** | A | B | A |
| Greensboro Elementary School | 41 | 41 | 45 | | | 100 | **C** | B | A | B |
| Chattahoochee Elementary School | 35 | 25 | 42 | 10 | | 100 | **D** | D | C | C |
| Stewart Street Elementary School | 41 | 38 | 41 | 27 | | 97 | **C** | C | F | D |
| James A. Shanks Middle School | | 28 | 39 | 23 | 47 | 95 | **C** | D | | D |
| *Crossroad Academy Charter School* | *51* | *57* | *49* | *42* | *60* | *97* | *B* | *B* | *C* | *B* |

*Source: FL Department of Education, June 2026.*

## *Finance*

**Exhibit 5** shows that GCSD, like the peer organizations, is heavily reliant on State funds with 74.6 percent of GCSD's revenues coming from the State.

**Exhibit 5**
**Actual Revenue Sources**
**FY 2025**

| School District | Total Federal Direct | Total Federal Through State and Local | Total Federal | Federal % Total Revenues | State | State % Total Revenues | Local | Local % Total Revenues | Total Revenues |
|---|---|---|---|---|---|---|---|---|---|
| **Gadsden CSD** | **$59,642** | **$136,344** | **$195,986** | **0.45%** | **$32,813,085** | **74.6%** | **$10,954,252** | **24.9%** | **$43,963,323** |
| Jackson CSD | $3,100 | $114,509 | $117,609 | 0.20% | $44,437,809 | 74.7% | $14,936,934 | 25.1% | $59,489,251 |
| Jefferson CSD | $3,100 | $3,200 | $6,300 | 0.05% | $7,747,004 | 60.4% | $4,998,709 | 39.0% | $12,815,957 |
| Suwannee CSD | $85,773 | $711,435 | $797,208 | 1.38% | $43,741,994 | 75.5% | $13,427,275 | 23.2% | $57,966,477 |
| Taylor CSD | $6,181,317 | $185,266 | $6,366,583 | 16.13% | $22,537,388 | 57.1% | $10,562,241 | 26.8% | $39,466,212 |
| Wakulla CSD | $57,123 | $526,996 | $584,118 | 1.17% | $38,128,777 | 76.4% | $11,168,291 | 22.4% | $49,881,186 |
| **Average w/o Gadsden** | **$1,266,082** | **$308,281** | **$1,574,364** | **3.58%** | **$31,318,594** | **71.3%** | **$11,018,690** | **25.1%** | **$43,923,817** |

*Source: FL Department of Education, Annual Financial Reports, March 2026.*

**Exhibit 6** tracks GCSD's overall funding trends by category over the last three years. Federal revenues have decreased, while state and local revenues have increased. The District did not submit an Annual Financial Report (AFR) for FY 2024 to the FLDOE. Total revenues have increased by 12.5 percent.

**Exhibit 6**
**GCSD Revenue Source Trends**
**FY 2021 to FY 2025**

| Revenue Source | FY 2025 | FY 2023 | FY 2022 | FY 2021 | Percent Change |
|---|---|---|---|---|---|
| Federal Direct | $59,642 | $25,781 | $27,772 | $57,184 | **4.3%** |
| Federal Through State and Local | $136,344 | $185,343 | $457,251 | $184,297 | **-26.0%** |
| **Federal Total** | $195,986 | **$211,124** | **$485,024** | **$241,481** | **-18.8%** |
| State | $32,813,085 | $29,168,427 | $27,755,711 | $30,670,938 | **7.0%** |
| Local | $10,954,252 | $8,961,232 | $8,577,801 | $8,153,542 | **34.3%** |
| **Total** | **$43,963,323** | **$38,340,782** | **$36,818,536** | **$39,065,961** | **12.5%** |

*Source: FL Department of Education, Annual Financial Reports, May 2026.*

**Exhibit 7** indicates that GCSD's General spending per pupil is below peer averages. However, in combination, GCSD's total per pupil spending is above the peer average primarily because the Special Revenue spending per pupil is considerably higher than all its peers.

**Exhibit 7**
**Annual Financial Report on Expenditures**
**Per Unweighted Full-Time Equivalent (UFTE) Students**
**FY 2025**

| School District | General | Special Revenue | Debt Service | Capital Projects | Total |
|---|---|---|---|---|---|
| **Gadsden CSD** | **$11,261** | **$7,757** | **$48** | **$66** | **$19,132** |
| Jackson CSD | $11,283 | $3,688 | $53 | $5,285 | $20,309 |
| Jefferson CSD | $17,552 | $3,236 | $0 | $957 | $21,745 |
| Suwannee CSD | $10,161 | $3,023 | $20 | $490 | $13,694 |
| Taylor CSD | $13,494 | $2,761 | $0 | $1,492 | $17,747 |
| Wakulla CSD | $10,078 | $1,372 | $0 | $2,428 | $13,878 |
| **Average w/o Gadsden** | **$12,514** | **$2,816** | **$15** | **$2,130** | **$17,475** |

*Source: FL Department of Education, May 2026.*

**Exhibit 8** examines spending by function in the General Fund over the last five years. FY 2024 data is not presented as the District did not submit the AFR data to FLDOE for that year. Total General Revenue spending has increased by 0.42 percent over the three-year period and the overall per pupil expenditure rose by 5.09 percent due to enrollment declines over that time period. As shown, GCSD's expenditures have exceeded revenues each year by an average of $5.6 million annually. Financial reports indicate that transfers at the end of the year from other funds such as the Capital Improvement Fund offset some, but not all of these deficits.

**Exhibit 8**
**General Fund Expenditures**
**FY 2021 to FY 2025**

| Expenditures | FY 2025 | FY 2023 | FY 2022 | FY 2021 | % Change |
|---|---|---|---|---|---|
| Instruction | $20,100,785 | $21,993,561 | $21,974,081 | $21,775,319 | -7.69% |
| Student Support Services | $1,400,521 | $2,067,959 | $1,764,452 | $1,634,426 | -14.31% |
| Instructional Media Services | $444,215 | $316,685 | $377,315 | $369,427 | 20.24% |
| Instruction and Curriculum Dev. Services | $534,730 | $871,724 | $793,461 | $1,059,577 | -49.53% |
| Instructional Staff Training Services | $179,743 | $37,817 | $69,522 | $267,418 | -32.79% |
| Instruction-Related Technology | $462,095 | $290,627 | $259,070 | $252,017 | 83.36% |
| Board | $2,182,861 | $1,236,847 | $1,142,730 | $631,150 | 245.85% |
| General Administration | $913,938 | $660,231 | $642,198 | $473,306 | 93.10% |
| School Administration | $3,490,753 | $3,222,454 | $3,265,436 | $3,168,825 | 10.16% |
| Facilities Acquisition and Construction | $1,689,135 | $665,798 | $1,007,026 | $427,422 | 295.19% |
| Fiscal Services | $599,813 | $535,233 | $515,978 | $641,314 | -6.47% |
| Food Services | $16,355 | $35,568 | $37,209 | $36,462 | -55.14% |
| Central Services | $745,944 | $485,619 | $429,546 | $355,732 | 109.69% |
| Student Transportation Services | $4,265,480 | $3,568,468 | $3,982,513 | $3,231,557 | 31.99% |
| Operation of Plant | $5,487,106 | $5,975,672 | $4,651,236 | $5,485,187 | 0.03% |
| Maintenance of Plant | $2,747,343 | $1,183,513 | $1,481,270 | $3,274,265 | -16.09% |
| Administrative Technology Services | $1,019,631 | $730,144 | $776,149 | $867,428 | 17.55% |
| Community Services | $0 | $0 | $0 | $0 | 0.00% |
| **CAPITAL OUTLAY:** Facilities Acquisition and Construction | **$0** | $0 | $0 | $312,282 | -100.00% |
| Other Capital Outlay | $1,800,251 | $870,266 | $70,362 | $299,887 | 500.31% |
| **DEBT SERVICE:** (Function 9200) Redemption of Principal | **$0** | $0 | $0 | $0 | 0.00% |
| Interest | $7,729 | $0 | $0 | $0 | 100.00% |
| **TOTAL EXPENDITURES** | **$48,088,426** | **$44,748,187** | **$43,239,554** | **$44,563,001** | **0.42%** |
| **Excess (Deficiency) of Revenues Over Expenditures** | ($4,125,103) | ($6,407,404) | ($6,421,019) | ($5,497,040) | 16.56% |
| **Student FTE Count** | **4,078** | **4,169** | **4,078** | **4,363** | **-4.45%** |
| *Per Pupil Expenditures* | *$11,792* | *$10,734* | *$10,603* | *$10,214* | *5.09%* |

** FY 2024 not reported to FLDOE.*
*Source: FLDOE CFRs for FY 2021, FY 2022, FY 2023, and FY 2025.*

## ***Facilities***

**Exhibit 9** shows that in FY 2025, GCSD's per pupil expenditures for Maintenance and Construction were higher than the peer average. Some, but not all of GCSD's costs are related to the construction of the new K-8 school.

**Exhibit 9**
**GCSD Facilities and Maintenance Expenditures Compared to Peer Districts**
**FY 2025**

| General Fund | Gadsden | Jackson | Jefferson | Suwannee | Taylor | Wakulla | Avg w/o Gadsden |
|---|---|---|---|---|---|---|---|
| Facilities Acquisition and Construction | $1,689,135 | $203,011 | $14,859 | $257,677 | $0 | $321,990 | $159,507 |
| Operation of Plant | $5,487,106 | $7,892,593 | $1,651,933 | $6,711,362 | $5,594,966 | $6,476,389 | $5,665,449 |
| Maintenance of Plant | $2,747,343 | $2,619,555 | $367,215 | $1,722,361 | $362,957 | $1,141,180 | $1,242,654 |
| **Total General Fund** | **$9,923,583** | **$10,715,158** | **$2,034,007** | **$8,691,399** | **$5,957,923** | **$7,939,559** | **$7,067,609** |
| **Student Enrollment SY 2024-25** | **4,078** | **5,801** | **701** | **6,004** | **2,524** | **4,969** | **4,102** |
| Expenditures per student | $2,433 | $1,847 | $2,902 | $1,448 | $2,361 | $1,598 | $1,723 |
| **Capital Outlay** | | | | | | | |
| Facilities Acquisition and Construction | $0.0 | $515,075.7 | $0.0 | $402,530.7 | $0.0 | $30,411.3 | **$189,604** |
| Other Capital Outlay | $1,800,250.8 | $1,199,735.6 | $848,719.9 | $233,833.7 | $1,372,127.7 | $1,252,177.9 | **$981,319** |

*Source: FLDOE AFRs for FY 2025.*

**Exhibit 10** shows total annual energy costs by category. The cost per square foot for all energy costs and electricity alone are higher in GCSD than all of its peers except the Suwannee County School District.

**Exhibit 10**
**Annual Energy Cost Information**
**FY 2025**

| District | Natural Gas | Bottled Gas | Electricity | Heating Oil | Total Energy costs | Total Square footage | Square Foot Cost | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | All Energy | Elec Only |
| **Gadsden CSD** | **$55,382** | **$39,684** | **$1,680,507** | **$0** | **$1,775,573** | **1283988** | **$1.38** | **$1.31** |
| Jackson CSD | $19,055 | $3,301 | $2,155,440 | $0 | $2,177,796 | 1672528 | $1.30 | $1.29 |
| Jefferson CSD | $0 | $3,301 | $306,129 | $0 | $309,430 | 459255 | $0.67 | $0.67 |
| Suwannee CSD | $36,019 | $8,608 | $1,844,480 | $0 | $1,889,107 | 1093669 | $1.73 | $1.69 |
| Taylor CSD | $34,439 | $0 | $788,734 | $0 | $823,172 | 692660 | $1.19 | $1.14 |
| Wakulla CSD | $0 | $89,114 | $1,506,197 | $0 | $1,595,311 | 1170082 | $1.36 | $1.29 |
| **Average w/o Gadsden** | $17,903 | $20,865 | $1,320,196 | $0 | $1,358,963 | 1017639 | $1.34 | $1.30 |

*Source: Florida Department of Education, Florida School District Annual Energy Report, May 2026.*

**Exhibit 11** shows the number of permanent classrooms in GCSD and its peers. GCSD has more satisfactory total core and non-core classrooms than all of the peers except the Jackson County School District.

**Exhibit 11**
**Satisfactory Permanent Classrooms**
**FY 2025**

| District | K-3 Core ClsRms | 4-8 Core ClsRms | 9-12 Core ClsRms | ESE Core ClsRms | Total Core ClsRms | Total NonCore ClsRms | Total ClsRms |
|---|---|---|---|---|---|---|---|
| **Gadsden CSD** | **139** | **165** | **60** | **25** | **389** | **73** | **462** |
| Jackson CSD | 205 | 201 | 93 | 39 | 538 | 86 | 624 |
| Jefferson CSD | 24 | 13 | 22 | 3 | 62 | 15 | 77 |
| Suwannee CSD | 122 | 116 | 80 | 26 | 344 | 55 | 399 |
| Taylor CSD | 122 | 65 | 25 | 19 | 231 | 46 | 277 |
| Wakulla CSD | 110 | 80 | 56 | 41 | 287 | 45 | 332 |
| **Average w/o Gadsden** | **117** | **95** | **55** | **26** | **292** | **49** | **342** |

*Source: District FISH data reported as satisfactory, May 2026*

**Exhibit 12** compares the net square footage of instructional facilities, all permanent facilities and all relocatable facilities and provides information to the total Capital Outlay FTEs. In comparison to the peer averages, GCSD has more net square footage in all categories.

**Exhibit 12**
**Total Net Square Footage and Capital Outlay FTE**
**FY 2025**

| District | Total Instructional NSF | Total All Permanent NSF | Total All Relocatable NSF | Total Capital Outlay FTE |
|---|---|---|---|---|
| **Gadsden CSD** | **358,784** | **1,113,267** | **52,694** | **3,747** |
| Jackson CSD | 530,421 | 1,423,200 | 79,549 | 5,546 |
| Jefferson CSD | 58,854 | 282,811 | 13,820 | 685 |
| Suwannee CSD | 357,926 | 996,193 | 30,777 | 5,625 |
| Taylor CSD | 233,485 | 643,570 | 3,135 | 2,297 |
| Wakulla CSD | 345,073 | 1,016,618 | 65,798 | 4,819 |
| **Average w/o Gadsden** | **305,152** | **872,478** | **38,616** | **3,795** |

*Source: District FISH data reported as satisfactory on May 2026.*

**Exhibit 13** shows that the average age of the GCSD permanent facilities is higher than that of all its peers, and 48.4 percent of all permanent facilities in the over 50 years of age category.

**Exhibit 13**
**Age of Permanent Facilities**
**FY 2025**

| District | Total NSF | SQFT 1-10 Yrs. Old | SQFT 11-20 Yrs. Old | SQFT 21-30 Yrs. Old | SQFT 31-40 Yrs. Old | SFT 41-50 Yrs. Old | SQFT >50 Yrs. Old | Avg Age |
|---|---|---|---|---|---|---|---|---|
| **Gadsden CSD** | **1,113,267** | ***0.1%*** | ***3.0%*** | ***28.8%*** | ***16.3%*** | ***3.4%*** | ***48.4%*** | **47** |
| Jackson CSD | 1,423,200 | *22.3%* | *4.9%* | *21.1%* | *8.8%* | *12.2%* | *30.7%* | **38** |
| Jefferson CSD | 282,811 | *0.0%* | *0.2%* | *50.8%* | *14.5%* | *8.9%* | *25.6%* | **43** |
| Suwannee CSD | 996,193 | *1.4%* | *2.5%* | *20.7%* | *20.2%* | *5.1%* | *50.1%* | **43** |
| Taylor CSD | 643,570 | *16.0%* | *0.0%* | *21.4%* | *19.3%* | *11.5%* | *31.8%* | **39** |
| Wakulla CSD | 1,016,618 | *0.8%* | *10.5%* | *24.7%* | *25.4%* | *12.1%* | *26.5%* | **38** |
| **Average w/o Gadsden** | **872,478** | **8.1%** | **3.6%** | **27.7%** | **17.6%** | **10.0%** | **32.9%** | **40.2** |

*Source: Florida Inventory of School Houses, Florida Department of Education, reported as satisfactory on May 2026.*

**Exhibit 14** shows that the average age of the GCSD relocatable facilities is higher than that of all its peers, and 90.2 percent of all relocatable facilities in the over 20 years of age category.

**Exhibit 14**
**Age of Relocatable Facilities**
**FY 2025**

| District | Total NSF | Sq Ft 1-10 yrs old | Sq Ft 11-20 yrs old | Sq Ft >20 yrs old | Avg Age |
|---|---|---|---|---|---|
| **Gadsden CSD** | **52,694** | **8.6%** | **1.3%** | **90.2%** | **47** |
| Jackson CSD | 79,549 | 54.4% | 17.8% | 27.8% | 36 |
| Jefferson CSD | 13,820 | 0.0% | 100.0% | 0.0% | 28 |
| Suwannee CSD | 30,777 | 2.5% | 10.4% | 87.1% | 41 |
| Taylor CSD | 3,135 | 0.0% | 0.0% | 100.0% | 46 |
| Wakulla CSD | 65,798 | 63.7% | 7.6% | 28.8% | 19 |
| **Average w/o Gadsden** | **38,616** | **24.1%** | **27.2%** | **48.7%** | **34** |

*Source: Florida Inventory of School Houses, Florida Department of Education, reported as satisfactory on May 2026.*

## ***Staffing***

As shown in **Exhibit 15**, GCSD's teacher salaries are below the peer average, and GCSD's teachers have fewer years of experience than any of their peers.

**Exhibit 15**
**Average Teacher Salary and Years of Experience**
**FY 2026**

| School District | Average Salary | Number of Teachers | Avg Years of Experience |
|---|---|---|---|
| **Gadsden CSD** | **$50,533.04** | **298** | **6.3** |
| Jackson CSD | $48,841.60 | 439 | 11.5 |
| Jefferson CSD | $59,240.53 | 49 | 15.4 |
| Suwannee CSD | $56,049.60 | 340 | 0.1 |
| Taylor CSD | $50,825.44 | 152 | 9.2 |
| Wakulla CSD | $52,646.34 | 301 | 4.9 |
| **Average w/o Gadsden** | **$53,520.70** | **256.20** | **8.20** |

*Source: FL Department of Education, May 2026*

**Exhibit 16** focuses on GCSD's total full-time equivalent (FTE) staffing trends over the last five years. As shown, the student-to-staff ratios have shifted by category while total FTE staffing decreased by 15 positions and the student-to-staff ratios decreased by 6.0 percent.

Total Officials, Administrators, and Manager positions increased by nine positions, a 42.9 percent increase. Total Instructional staff positions decreased by nine positions, a 2.4 percent decrease.

**Exhibit 16**
**GCSD FTE Staffing Trends**
**FY 2022 through FY 2026**

| | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | Change | % Change |
|---|---|---|---|---|---|---|---|
| **Student Enrollment From FLDOE** | 4,159 | 4,063 | 4,169 | 4,078 | 3,833 | -326 | -7.8% |
| **OFFICIALS, ADMINISTRATORS AND MANAGERS** | | | | | | | |
| Officials, Administrators and Managers-Instructional | 12 | 14 | 17 | 18 | 18 | 6 | 50.0% |
| Officials, Administrators and Managers-Non-Instructional | 9 | 11 | 12 | 11 | 12 | 3 | 33.3% |
| **Total Officials, Administrators, Managers** | **21** | **25** | **29** | **29** | **30** | **9** | **42.9%** |
| Consultants, Supervisors of Instruction | 6 | 6 | 7 | 8 | 8 | 2 | 33.3% |
| Principal | 11 | 10 | 10 | 10 | 10 | -1 | -9.1% |
| Assistant Principals | 17 | 13 | 12 | 10 | 14 | -3 | -17.6% |
| Deans, Curriculum Coordinators | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Community Education Coordinators | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| **Total Administrative Staff** | **55** | **54** | **58** | **57** | **62** | 7 | **12.7%** |
| **Student to Administrative Staff Ratio** | **75.6** | **75.2** | **71.9** | **71.5** | **61.8** | -13,5 | **-0.6%** |
| **SUPPORT STAFF** | | | | | | | |
| Other Professional Staff Noninstructional | 38 | 40 | 39 | 42 | 35 | -3 | -7.9% |
| Paraprofessionals | 81 | 79 | 84 | 83 | 85 | 4 | 4.9% |
| Technicians | 7 | 8 | 8 | 8 | 9 | 2 | 28.6% |
| Administrative Support Workers | 47 | 44 | 51 | 46 | 47 | 0 | 0.0% |
| Service Workers | 156 | 162 | 164 | 148 | 138 | -18 | -11.5% |
| Skilled Crafts Workers | 11 | 11 | 10 | 11 | 10 | -1 | -9.1% |
| Unskilled Laborers | 5 | 4 | 8 | 8 | 8 | 3 | 60.0% |
| **Total Support Staff** | **345** | **348** | **364** | **346** | **332** | -13 | **-3.8%** |
| **Student to Support Staff Ratio** | **12.1** | **11.7** | **11.5** | **11.8** | **11.5** | -0.5 | **-2.1%** |
| **Student Enrollment From FLDOE** | 4,159 | 4,063 | 4,169 | 4,078 | 3,833 | -326 | -7.8% |
| **INNSTRUCTIONAL STAFF** | | | | | | | |
| Elementary Teachers (PK-6) | 128 | 140 | 134 | 141 | 141 | 13 | 10.2% |
| Secondary Teachers (7-12) | 122 | 106 | 107 | 95 | 94 | -28 | -23.0% |
| Exceptional Education Teachers | 45 | 48 | 44 | 49 | 45 | 0 | 0.0% |
| Other Teachers | 14 | 12 | 26 | 14 | 14 | 0 | 0.0% |
| **Total Teachers** | **309** | **306** | **311** | **299** | **294** | -15 | **-4.9%** |
| **Student to Teacher Ratio** | **13.5** | **13.3** | **13.4** | **13.6** | **13.0** | 0.4 | **1.6%** |
| School Counselor | 16 | 15 | 14 | 13 | 12 | -4 | -25.0% |
| Visiting Teachers/Social Workers | 7 | 8 | 7 | 11 | 12 | 5 | 71.4% |
| School Psychologists | 4 | 3 | 3 | 4 | 4 | 0 | 0.0% |
| Librarians/Audio Visual Workers | 6 | 6 | 8 | 6 | 7 | 1 | 16.7% |
| Other Professional Instructional Staff | 29 | 37 | 32 | 33 | 33 | 4 | 13.8% |
| **Total Instructional Staff** | **371** | **375** | **375** | **366** | **362** | -9 | **-2.4%** |
| **Student to Instructional Staff Ratio** | **11.2** | **10.8** | **11.1** | **11.1** | **10.6** | -0.6 | **-3.2%** |
| **Total Full-Time Staff** | **771** | **777** | **797** | **769** | **756** | -15 | **-1.9%** |
| **Student to Full-Time Staff Ratio** | **5.4** | **5.2** | **5.2** | **5.3** | **5.1** | -0.30 | **-6.0%** |

*Source: FL Department of Education, May 2026.*

**Exhibit 17** compares GCSD's total FTE staffing to that of its peers. In comparison to its peers, GCSD's student-to-staff ratio varies by category and in total are lower than the peer averages, indicating that GCSD has more staff per students than its peers. The most significant difference is in the ratio of students to administrators; GCSD has ratio of 62 students per administrator compared to the peer average of 112 students per administrator.

**Exhibit 17**
**FTE Staffing Peer Comparison**
**FY 2026**

| | Gadsden | Jackson | Jefferson | Suwannee | Taylor | Wakulla | Avg. w/o Gadsden |
|---|---|---|---|---|---|---|---|
| Student Enrollment w/o Charter Schools | **3,833** | 5,669 | 677 | 5,831 | 2,379 | 4,962 | 3,904 |
| **OFFICIALS, ADMINISTRATORS AND MANAGERS** | | | | | | | |
| Officials, Administrators and Managers-Instructional | **18** | 5 | 3 | 11 | 3 | 7 | 6 |
| Officials, Administrators and Managers-Non-Instructional | **12** | 9 | 5 | 9 | 6 | 8 | 7 |
| **Total Officials, Administrators, Mgrs.** | **30** | **14** | **8** | **20** | **9** | **15** | **13** |
| Consultants, Supervisors of Instruction | **8** | 3 | 1 | 6 | 2 | 0 | 2 |
| Principal | **10** | 13 | 2 | 9 | 6 | 9 | 8 |
| Assistant Principals | **14** | 16 | 2 | 11 | 2 | 10 | 8 |
| Deans, Curriculum Coordinators | **0** | 0 | 2 | 12 | 2 | 1 | 3 |
| Community Education Coordinators | **0** | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Administrative Staff** | **62** | **46** | **15** | **58** | **21** | **35** | **35** |
| **Student to Administrative Staff Ratio** | 62 | 123 | 45 | 101 | 113 | 142 | 112 |
| **SUPPORT STAFF** | | | | | | | |
| Other Professional Staff Noninstructional | **35** | 6 | 4 | 22 | 8 | 17 | 11 |
| Paraprofessionals | **85** | 185 | 14 | 99 | 67 | 101 | 93 |
| Technicians | **9** | 3 | 0 | 5 | 3 | 4 | 3 |
| Administrative Support Workers | **47** | 67 | 5 | 51 | 27 | 42 | 38 |
| Service Workers | **138** | 85 | 29 | 98 | 76 | 93 | 76 |
| Skilled Crafts Workers | **10** | 11 | 0 | 5 | 3 | 3 | 4 |
| Unskilled Laborers | **8** | 18 | 3 | 13 | 1 | 7 | 8 |
| **Total Support Staff** | **332** | **375** | **55** | **293** | **185** | **267** | **235** |
| **Student to Support Staff Ratio** | 12 | 15 | 12 | 20 | 13 | 19 | 17 |
| Student Enrollment w/o Charter Schools | **3,833** | 5,669 | 677 | 5,831 | 2,379 | 4,962 | 3,904 |
| **INSTRUCTIONAL STAFF** | | | | | | | |
| Elementary Teachers (PK-6) | **141** | 198 | 20 | 164 | 65 | 121 | 114 |
| Secondary Teachers (7-12) | **94** | 151 | 17 | 127 | 69 | 120 | 97 |
| Exceptional Education Teachers | **45** | 63 | 7 | 35 | 24 | 55 | 37 |
| Other Teachers | **14** | 30 | 4 | 15 | 8 | 3 | 12 |
| **Total Teachers** | **294** | **442** | **48** | **341** | **166** | **299** | **259** |
| **Student to Teacher Ratio** | 13 | 13 | 14 | 17 | 14 | 17 | 15 |
| School Counselor | **12** | 15 | 1 | 15 | 4 | 3 | 8 |
| Visiting Teachers/Social Workers | **12** | 0 | 1 | 2 | 3 | 5 | 2 |
| School Psychologists | **4** | 0 | 0 | 1 | 0 | 0 | 0 |
| Librarians/Audio Visual Workers | **7** | 8 | 0 | 7 | 3 | 6 | 5 |
| Other Professional Instructional Staff | **33** | 27 | 1 | 11 | 15 | 20 | 15 |
| **Total Instructional Staff** | **362** | **492** | **51** | **377** | **191** | **333** | **289** |
| **Student to Instructional Staff Ratio** | 11 | 12 | 13 | 16 | 13 | 15 | 14 |
| **Total Full-Time Staff** | **405** | **433** | **83** | **366** | **218** | **317** | **284** |
| **Student to Total Staff Ratio** | 10 | 13 | 8 | 16 | 11 | 16 | 14 |

*Source: FL Department of Education, May 2026.*

# CHAPTER 1:
# PROGRAM ECONOMY, EFFICIENCY, AND EFFECTIVENESS

# *1.0 PROGRAM ECONOMY, EFFICIENCY, AND EFFECTIVENESS*

**Chapter 1** presents audit findings related to the economy, efficiency, and effectiveness of the program areas under review. As part of field work, Ressel & Associates examined the District's internal monitoring structure including management reporting and the results of internal and external audits and operational performance reviews. In addition, Ressel & Associates evaluated program performance and costs and thoroughly researched the strengths and weaknesses associated with past projects of similar size and complexity.

The specific audit evaluation tasks are provided below:

***1.1*** ***Management Reports*** *- Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost;*

***1.2*** ***Performance Evaluation Criteria*** *- Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost;*

***1.3*** ***Findings and Recommendations*** *- Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc.;*

***1.4*** ***Program Performance*** *- Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available;*

***1.5*** ***Case Studies of Past Projects*** *- Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget; and*

***1.6*** ***Competitive Procurement*** *- Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.*

***NOTE: Audit Evaluation Tasks 1.1-1.4 will be addressed districtwide and in each of the program areas under review, whereas 1.5 and 1.6 are addressed as separate subchapters.***

**Finding on program economy, efficiency, and effectiveness: Partially Meets**

**Findings by Research Subtask:**

- Subtask 1.1 - *Management Reports – Partially Meets*
- Subtask 1.2 - *Performance Evaluation Criteria – Partially Meets*
- Subtask 1.3 - *Findings and Recommendations – Partially Meets*
- Subtask 1.4 - *Program Performance – Partially Meets*
- Subtask 1.5 - *Case Studies of Past Projects – Partially Meets*
- Subtask 1.6 - *Competitive Procurement – Does Not Meet*

Program managers provide management reports containing both performance and cost information to Leadership and the School Board at monthly Board Workshops. Reports contain adequate information on the District's financial condition, ongoing projects, and student performance. Historically, monthly financial reports to the Board have not been complete but are improving as the Finance Office has worked to improve financial management. As soon as practical, the Finance Office should begin preparing financial reports in a Board-approved format. Program managers in the areas under review do not provide operational performance and cost information on a consistent basis. The Ressel team recommends that these areas provide regular reports on operations including both cost and performance data.

Only limited information is available on the condition, use, or number of portable classrooms or how the condition of the portables impacts student performance, maintenance costs, and the like. The Ressel team recommends that the program areas under review adopt operational metrics relating to performance and cost as a reasonable criteria for assessing program performance.

GCSD takes timely action to correct the identified deficiency in external audits but has not always put sustainable procedures in place to prevent these deficiencies from recurring. There is no documented policy or Board oversight procedures to follow up on corrective actions and hold the administration or departments accountable. The Ressel team recommends establishing a documented policy and procedure for monitoring the actions to address deficiencies and implement sustainable procedures to prevent recurrences.

GCSD has a dangerously low fund balance, resulting from poor financial management practices over time. Efforts are underway to address the financial management deficiencies. The Ressel team recommends that the District prepare a plan for restoring the fund balance and monitor financial performance very closely. Based on reasonable measures of performance and cost, the program areas under review are facing challenges but are overcoming those challenges as they arise.

During case studies of three recent major projects, the Ressel team found the District has attempted to control the cost, timing, and quality of the projects reviewed, however, extenuating circumstances and project delays have resulted in cost increases, particularly for the new K-8 school. While documentation and reporting on the K-8 school project are being maintained and scrutinized by leadership and the public, documentation on the other two projects was difficult to obtain and only partially complete. The Ressel team recommends maintaining complete project files that contain, at a minimum, the basic documentation for both audit and historical purposes and maintaining the reporting structure adopted for the K-8 School for all major projects undertaken with Surtax dollars.

The Ressel team found the District effectively used competitive procurement methods for the K-8 School construction projects, however, there are limited documented procedures in place to guide general procurements, and GCSD has not implemented the internal controls that are available through the Skyward system to prevent overspending. The Ressel team recommends establishing effective competitive procurement controls and procedures.

## *1.1 MANAGEMENT REPORTS*

**Subtask 1-1: Management Reports - Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost. Overall Conclusion: (Partially Meets)**

### 1.1.1 District Support for Areas Under Review

**OBSERVATION: Department heads provide management reports to the School Board at monthly workshops that precede the regular Board meeting. These reports provide accurate and appropriate details to the Board for informational purposes and contain adequate information to monitor program performance and cost.**

Department heads over the program areas under review provide special reports and presentations primarily at the Board Workshops that precede the Regular Board meetings.

The Cabinet, which includes the Assistant Superintendent of Academic Services, the Assistant Superintendent of Support Services, the Chief Finance Officer and the Director of Facilities and Maintenance, reviews the agendas and all documentation before the Board meetings; department heads also meet regularly with the Superintendent to discuss the content of the reports and the department's performance. The agendas and minutes are available on the District's Website. The agendas for the Regular Board meetings include the full Board Packet with copies of reports or informational items that support the agenda items.

GCSD includes status updates on ongoing facility repairs and renovations, as well as progress reports on the new K-8 school construction project on a regular basis. Technology reports are less frequent, but Media and Instructional Technology includes elements for the instructional technology components in academic plans and progress reports. The Safety and Security Coordinator provides reports regarding Safety and Security matters to the Board in closed session.

Program manager address contract approval documents at the Regular Board meetings, and department heads indicated that they present the request to the Board and respond to questions from the Board.

**OBSERVATION: The Director of Business and Finance (referred to in this report as the chief Finance Office or CFO) presents financial reports and status updates at the School Board Financial Workshop, which precedes the regular Board Meeting; however, the reports are not appropriately compiled and are not posted on the Website as part of the agendas or the minutes.**

Beginning in March 2026, the CFO prepares monthly revenue and expense summary reports, along with program cost reports, but these reports are not prepared in a summary format and are not available in the Workshop agenda packet or as part of the Workshop minutes.

The Auditor General's 2026 Operational Audit Finding 4 states: *District financial reporting procedures to the Board were deficient.* The explanation is as follows:

> *State law (s.1011.051, Florida Statute (F.S.) requires the Board to maintain a General Fund ending fund balance that is sufficient to address normal contingencies. To help ensure that the balance is appropriately monitored throughout the year, SBE rules (6A-1.008, Florida Administrative Code) require the Superintendent, at least monthly, to submit financial statements (reports) for use and consideration by the Board. Board policies (Board Policy 7.20) provide that the format of these statements must be approved by the Board and include a cumulative report to date of all receipts and expenditures for the school year.*
>
> *Our examination of District records for the 2024-25 fiscal year disclosed that, while the Board had regular financial workshop meetings on a monthly basis, the Board did not establish a format for monthly financial reporting, and the only monthly financial reports that were provided for Board inspection and discussion were monthly cumulative reports of receipts and expenditures generated from the District's enterprise resource planning (ERP) System. Because the reports excluded relevant information such as current cash balances, outstanding commitments, and actual or projected fund balances, the reports lacked sufficient information for the Board to make critical employee compensation and procurement decisions throughout the year.*
>
> *Additionally, as of January 2026, the District had not completed the annual financial report for the 2024-25 fiscal year, and it was not readily apparent whether District efforts were effective in monitoring the General Fund ending fund balance each month.*
>
> *In response to our inquiry, District personnel indicated that financial reporting deficiencies occurred mainly because the Finance Department experienced extensive personnel turnover. Without sufficient monthly financial reports in a Board-approved format, the Board's ability to make effective and efficient management decisions and avoid financial mismanagement is limited.*

The review team found that the minutes of the Financial Workshops show that the Board members actively question the CFO regarding areas of concern, including financial data on the current monthly reports that are missing or noted as unverified. The CFO provides the Board current information on her progress in final reconciliation of past bank records, making corrections to past payrolls and maintaining current and accurate payroll accounts, investigating, recording and paying vendors that had not been paid over several years, and processes for currently paying vendors in a timely manner.

Minutes from selected Board Workshops contained the following items of discussion, indicating that the Board is monitoring the Finance Office's progress to correct various deficiencies:

- August 2025 "*Mrs. Bruner stated that there was an expenditure report in the packet, but not a revenue report. She stated that for July, the Finance Department has been working on prioritizing our prioritizing our prior year cleanup and working with the auditors. She stated that the auditors have been working on our 23-24 audit. She stated that as soon as they complete the 23-24 audit they would begin working on the 24-25 audit.*"

- November 2025: [*Ms. Bruner] 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.*
- January 2026: Mrs*. Bruner shared with the Board the following financial updates:*
    - *The District submitted the Program Cost Report on January 8, 2026.*
        - *DOE reviewed the final submission and approved the submission.*
    - *The Finance Department is working on the audit responses and finalizing details required by the Auditor General, along with follow-up to DOE regarding findings.*
    - *Bank reconciliations began with a goal for completion by the end of March.*
    - *The Social Security Administration W-2 deadline for employers to provide forms to employees is Monday, February 2, 2026.*
        - *The District will have W-2s available by Friday, January 30, 2026.*

The Expenditure reports the CFO provided to the Board were more than 20 pages long with every expenditure code used during the year included and a single column showing transactions for the month. Columns include:

- Fund (Code)
- Fund Name
- Function (Code)
- Function Name
- Object (Code)
- Object Name
- 2025-26 Original Budget
- 2025-26 Revised Budget
- (Month) Monthly Activity
- 2025-26 Fiscal Year to Date Activity
- Encumbered Amount Year to Date
- Unencumbered Balance – Year to Date Account

The Expenditure Report provides a balance by Fund, such as General Fund, Food Service, etc. The final page contains a Grand Expense Total for all expenditures and for April 2026, a note at the bottom states that this represents 3,560 accounts. Like the Budget approved by the Board, a more traditional report format would summarize expenditures by Fund with subtotals for each of the Function Codes.

The April 2026 Revenue Report is five pages long, with summary totals based on the Fund, such as General Fund, PECO Funds, Food Service, etc. The columns are like the Expenditure report:

- Fund (Code)
- Fund Name
- Source (Code)
- Source Name
- Facility (Code)
- Facility Name
- 2025-26 Original Budget

- 2025-26 Budget Revisions
- 2025-26 Fiscal Year to Date Revised Budget
- (Month) Monthly Activity

These reports do not provide any comparison between revenues to expenditure, fund balance, or many of the components described by the Auditor General. During interview, the CFO stated that the plan is to provide summary level monthly financial reports now that they have a position to enter revenues.

**RECOMMENDATION 1-1: Prepare monthly financial reports in a format approved by the Board that contains both summary level revenue and expenditure information at the fund and function level as well as current cash balances, and actual or projected fund balances; if the Board requires the details found in the current reports, the information could be provided as an addendum to the summary level data.**

### 1.1.2 Facilities Use and Management

**OBSERVATION: GCSD uses the data in the 5-Year District Facilities Work Program to manage its facilities for both performance and cost.**

The Facilities and Maintenance Department uses the Work Program data to manage its facilities program. The District contracts with CRA Clemons Rutherford and Associates to assemble the data and compile the report for the 5-Year District Facilities Work Program.

The Florida Department of Education requires the Facilities and Maintenance Department to prepare the 5-Year District Facilities Work Program. In the introduction to the Work Program, also commonly referred to as a workplan, FLDOE says:

> *"The 5-Year District Facilities Work Program is a very important document. The Department of Education, Legislature, Governor's Office, Division of Community Planning (growth management), local governments, and others use the work program information for various needs, including funding, planning, and as the authoritative source for school facilities-related information."*

The report includes program performance and cost information that allows staff to manage the department. For example, it includes the five-year projected costs for maintenance, repair, and renovation for the District's buildings.

The report includes the actual and projected revenues, which allow the Facilities staff to manage the performance of the facilities projects in relation to the revenue that is available. Because the report includes five years, the Facilities staff can shift the scope or timing of the projects if the expected expenditure and expected revenue do not align appropriately.

The report organizes the projected facilities construction costs by project for each campus. If a project increases the number of classrooms, the report includes that information. The facilities staff use this to manage the performance of consistency between the student enrollment shifts and the number of classrooms that they have now and will have in the future after the District completes the construction project.

**Exhibit 1-1** is an excerpt from the current workplan for the maintenance, repair, and renovations expenditures.

**Exhibit 1-1**
**GCSD Facilities Work Plan (Excerpt)**
**FY 2025 through FY 2029**

| Maintenance, Repair, and Renovation Category | Estimated Total Cost FY 2025 through 2029 |
|---|---|
| HVAC | $1,500,000 |
| Flooring | $350,000 |
| Roofing | $750,000 |
| Safety to Life | $300,000 |
| Fencing | $125,000 |
| Parking | $1,050,000 |
| Electrical | $125,000 |
| Fire Alarm | $80,000 |
| Telephone/Intercom System | $150,000 |
| Paint | $200,000 |
| Maintenance/Repair | $7,013,869 |
| Total | $11,643,869 |

*Source: GCSD Work Plan, FY 2025 through FY 2029.*

Effective organizations use management reports with operational and financial information to monitor program performance and cost.

### 1.1.3 Portable Classroom Use

**OBSERVATION: The District does not maintain management statistics on its portable buildings or regularly report on the educational suitability of portable classrooms based on age or condition.**

Management does not regularly review and evaluate the use of the portable buildings, and they do not prepare any type of management reports relating to portable classrooms. The District lacks a standard methodology to capture the details about its portable buildings. Although the 5-Year District Facilities Work Program includes the number of portable buildings, the District does not use this information to make decisions about the portables. The location, condition, and use of the portable buildings were not readily available.

Information about the portable classrooms was the same in some documents, and inconsistent among other documents provided to the Ressel team.

For example, the 5-Year District Facilities Work Program cites the number of portable classrooms "clearly identified and scheduled for replacement" as zero portables for FY 2025 through FY 2029. As of May 2026, the FDOE Florida Inventory of School Houses (FISH) report also cites zero portable classrooms scheduled for replacement.

The FY 2025 5-Year District Facilities Work Program includes the number of portable classroom Student Stations (number of students that the District will educate in portable classrooms). The report cites 96 as the number of student stations by school for the current year, and the projected number of student stations for each of the five years in the work plan. However, the FISH report cites 101 portable student stations for the same time as the Work Program.

There are inconsistencies in which schools have portable classrooms. For example, the work plan lists the Gadsden Technical Institute and West Gadsden Middle School as the schools with portables with students, but neither the principals nor the Surtax Resolution list these schools as having portables that house students. The principals listed the following schools with portable classrooms that house students:

- Gadsden Elementary Magnet, Chattahoochee Elementary, Stewart Street Elementary, George Munroe Elementary, and Greensboro Elementary.

In contrast, the Surtax Resolution cites the following about portable classrooms: “Reducing portable classrooms as appropriate to improve school facilities” as funding becomes available. The Surtax Resolution has a list of schools with portable classrooms that the District intends to remove; however, this list of schools is different from the list provided by the principals. The Surtax Resolution cites these schools:

- Carter Parramore Academy, George W. Munroe Elementary, James A. Shanks Middle, Greensboro Elementary, Chattahoochee Elementary

The Surtax Resolution also says, “Other Locations as Units Age Out,” without naming them. The Surtax Resolution also lists the Walker Building Complex as having portable classrooms to remove. However, this building houses the administrators with no students.

As part of this audit, the Ressel team asked for a complete list of GCSD’s portable buildings, including the number, age, condition, and use of the buildings. According to the Assistant Superintendent of Support Services, such a list did not exist. As a result, the Assistant Superintendent surveyed each principal to obtain this information. **Exhibit 1-2** provides the summary information provided by the principals. The principals did not have the age of the portables. The principals indicated that 17 portables are not useable. This information is also different from other sources.

**Exhibit 1-2**
**Portable Information Provided by Principals**
**May 2026**

| School | Number of Portables | Use |
|---|---|---|
| Gadsden Elementary Magnet | 6 | 5 classrooms and 1 office |
| Havana Middle School | 1 | Health Office |
| Chattahoochee Elementary | 3 | 1 PK classroom, 2 not useable |
| Stewart Street Elementary | 10 | 1 classroom, 5 offices, 4 not useable |
| George Munroe Elementary | 10 | 2 classrooms, 4 offices, 4 not useable |
| Carter Parramore Academy | 2 | 1 useable but not in use, 1 useable |
| James A. Shanks Middle | 0 | The portable used for the health office was razed at the beginning of construction. |
| Greensboro Elementary | 9 | 3 classrooms, 6 not useable |
| Walker Building | 2 | 1 PD staff offices, 1 not useable |
| Total | 43 | |

*Source: GCSD Assistant Superintendent of Support Services Survey of Principals, May 2026.*

Without some type of system to manage portable classrooms, inconsistencies may result. Effective organizations develop and use reports to manage portable classrooms to ensure that multiple reporting systems are consistent.

**RECOMMENDATION 1-2: Assess the number, age, condition, and use of the portable buildings to ensure accurate data is available when the District is ready to act on their disposal.**

### 1.1.4 Instructional Technology

**OBSERVATION: The Media and Instructional Technology Department reports project progress and challenges to the Superintendent, including cost and performance data. The Department only provides ad hoc reports to the Board, as specific needs arise.**

Reports relating to student performance and academic programming often contain specific cost and performance data related to instructional technology services, testing, and student information systems, and other academic programming requiring technology.

Media and Instructional Technology reports to the Board are limited to requests for contracts for goods or services. Some of these reports contain information on E-Rate funding as it pertains to the funding source for the purchase request.

Previously, the Department had reported on progress relating to the District Technology Plan, which is now under revision; the review team found no recent progress reports.

**RECOMMENDATION 1-3: Provide a minimum of two reports per year to the Board showing performance and cost data relating to the Media and Instructional Technology Department as a whole.**

### 1.1.5 Safety and Security

**OBSERVATION: The Safety and Security Coordinator and team use the reports that are available from state systems to manage the performance of the safety and security initiatives.**

The Safety and Security Coordinator obtains reports from multiple sources on a regular basis. The Coordinator receives the information and shares the information as needed or follows up on the issue identified.

The Coordinator retrieves weekly and monthly reports from the Versaterm statewide portal.

> *Versaterm's Florida Safety and Threat Management Portal (STMP) is a statewide platform designed to support Florida's Harm Prevention and Threat Management Model, a legally aligned framework adopted in 2024 to standardize how K–12 schools identify, assess, and manage threats of violence. The STMP is part of Florida's integrated school safety program, aimed at:*
> - *Proactively evaluating concerning behaviors and potential threats.*
> - *Managing threat assessment processes consistently across districts.*
> - *Improving student well-being through structured, evidence-based practices*
>
> *The STMP offers several key benefits, including:*
> - *Structured support that provides a clear framework for addressing student welfare and managing the threat assessment process, ensuring a consistent and effective approach for school teams*
> - *Uniform processes and reporting methods that better enable the evaluation of potential threats and streamline the management of actual threats*
> - *The ability to securely transfer student records, enhancing communication and continuity of care for students who transfer schools or districts*
> - *School Environmental Safety Incident Reporting System (SESIR) data management to receive, analyze and aggregate SESIR report data and make it readily available.*

The Safety and Security Coordinator retrieves and acts on reports from Focus. For example, the Coordinator can review a teacher's submission of an incident that occurred. The Coordinator receives and follows up if needed. The Coordinator informs the guardians about issues that may be surfacing on the campuses that they represent. The Coordinator documents the actions taken as part of the campus monitoring activities.

> *Focus School Software is a modern Student Information System (SIS) used to manage and share student data securely. It is not a standalone safety system in the traditional sense, but it plays a key role in school safety and operational efficiency by centralizing and protecting critical student and program information.*
>
> *GCSD adopted Focus. It offers a single, integrated solution for:*
> - *Student enrollment and course schedules*
> - *Grades and gradebooks*
> - *Individualized Education Program (IEP) information*

- *Parent contact details*
- *School reports and compliance data*

*While Focus itself is not a physical or operational safety system, it enhances safety-related functions by:*

- *Centralizing student data so staff can quickly access emergency contacts, health information, and behavioral records.*
- *Improving communication between teachers, staff, and parents, which supports early intervention in safety or behavioral concerns.*
- *Supporting compliance with Florida State Reporting requirements, which are tied to funding and accountability — both of which are tied to safe school operations.*

The Safety and Security Coordinator accesses the threat management data quarterly through the Florida Safe Schools Assessment Tool (FSSAT). The results trigger the Coordinator to conduct compliance visits or additional safety monitoring.

*The FSSAT is an online platform for enhanced risk assessment and domain awareness at the state, district and school levels — providing a broad array of security risk assessment, field reporting, data analytics and information-sharing capabilities for all school safety stakeholders, from state administrators to district security directors and school personnel responsible for the safety and security of students, staff and campus facilities.*

*FSSAT is the primary physical site security assessment tool used by GCSD to conduct security assessments. The tool is designed to help school officials identify threats, vulnerabilities, and appropriate safety controls for the schools that they supervise, and addressed the following:*

- *School emergency and crisis preparedness planning;*
- *Security, crime, and violence prevention policies and procedures;*
- *Physical security measures;*
- *Professional development training needs;*
- *An examination of support service roles in school safety, security, and emergency planning;*
- *School security and school police staffing, operational practices, and related services;*
- *School and community collaboration on school safety; and*
- *A return on investment analysis of the recommended physical security controls.*

The Safety and Security Coordinator accesses the School Environmental Safety Incident Reporting (SESIR) statewide portal annually to review the summary report. The Coordinator uses it to note the increases and decreases in several types of behavior on different campuses. This data alerts the Coordinator when more oversight or observations are needed and to the possible need for more guardian or additional staff training.

> *The FLDOE Office of Safe Schools reports that SESIR grew out of the public's concern that children be safe in the school environment. The SESIR system was initiated to enable schools to track incidents and analyze patterns of violent, criminal or disruptive activity. The intent is for there to be complete and objective data from which to design interventions to improve the learning environment. SESIR operates at the school, district and state levels. School-level data are sent to the district in a standardized format and in turn, the district sends data to the Department of Education (DOE) where it is compiled into an annual report. This report presents the frequency of the SESIR incidents by district and for the state as a whole. Additionally, the disciplinary actions associated with the incidents are reported.*
>
> *SESIR collects data on 26 incidents of crime, violence, and disruptive behaviors that occur on school grounds, on school transportation, and at off-campus, school-sponsored events, during any 24-hour period, 365 days per year. Incidents are reported by schools to the districts which, in turn, provide the data to the DOE. SESIR takes a comprehensive look at serious crime and violence on the school campus.*

Effective organizations use management reports to monitor the safety program's performance.

### 1.1.6 Bonded Indebtedness

**OBSERVATION: GCSD has only one outstanding bond that the District will pay in 2029; reports on the status of the bond are reported annually in the Audited Financial and Single Audit Report from the Florida Auditor General.**

As of June 30, 2025, the District had total long-term debt outstanding of $660,734 related to bonds.

These bonds are authorized by Chapters 57-665 and 70-693, Laws of Florida, and Section 212.20, Florida Statutes, and a resolution adopted by the Gadsden County District School Board on October 22, 2013. Annual requirements to amortize all bonded debt outstanding as of June 30, 2025, are shown in **Exhibit 1-3.**

**Exhibit 1-3**
**Amortized Bond Debt**

| Fiscal Year Ending June 30 | Total | Principal | Interest |
|---|---|---|---|
| Sales Tax Revenue Bonds: | | | |
| 2026 | $ 201,366.62 | $ 181,168.04 | $ 20,198.58 |
| 2027 | 201,366.62 | 187,159.08 | 14,207.54 |
| 2028 | 201,366.62 | 193,348.24 | 8,018.38 |
| 2029 | 100,683.31 | 99,058.75 | 1,624.56 |
| **Total Sales Tax Revenue Bonds** | $ 704,783.17 | $ 660,734.11 | $ 44,049.06 |

*Source: FY 2025 Financial and Single Audit, June 2026.*

According to the Auditor General's FY 2025 Financial and Single Audit, these bonds are secured by pari-mutuel replacement revenues distributed annually to Gadsden County from the State pursuant to Section 212.20(6)(d)6. a., Florida Statutes, as a replacement for money distributed under Section 550.135, Florida Statutes, prior to July 1, 2000. The District has pledged a total of $704,783.17 of sales tax revenues in connection with the District Sales Tax Revenue Bonds, Series 2013 described above.

The pledged sales tax revenues are committed until final maturity of the debt on July 1, 2028. The District has pledged approximately 78.9 percent of this revenue stream in connection with debt service on the revenue bonds.

## *1.2 PERFORMANCE EVALUATION CRITERIA*

**Subtask 1-2: Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost – Overall conclusion: (Partially Meets)**

### 1.2.1 District Support for Areas Under Review

**OBSERVATION: The Superintendent sets personal and programmatic goals for each Department Head, which he monitors and uses in his annual evaluation.**

Some, but not all the goals set by the Superintendent for Department Heads relate to the goals found in the Strategic Plan for the Department; other goals relate to the individual's management style in possible need for professional development.

The Superintendent meets regularly with the Department Heads and discusses their progress toward meeting these goals. The Superintendent makes modifications during the year to address challenges and roadblocks.

The Department heads confirmed this goal-setting process and stated that they, in turn, include similar goals for their direct reports and meet regularly to review progress. The Ressel team verified that staff annually complete performance evaluations and the Human Resource Office tracks them to ensure completion.

### 1.2.2 Facilities Use and Management

**OBSERVATION: The Facilities and Maintenance Department uses the work order system to evaluate the performance and status of each trade's work, but the Department excludes cost information and appears to not have maximized all the system's features.**

The District purchased a subscription to Brightly Software's Asset Essentials work order system to schedule, track, and monitor facilities maintenance needs. **Exhibit 1-4** illustrates the GCSD work order process.

**Exhibit 1-4**
**GCSD Facilities Work Order Process**
**January 2026**

**Phase I: Work Order Submission**

1. An employee (requester) submits a work order request at https://assetessentials.dudesolutions.com/GCPS/Home/Dashboard with the following information:
    - School/Location
    - Description of Issue
    - Photos (optional)
2. The system automatically routes the request to the Facilities and Maintenance approver.

**Phase II: Review & Decision**

3. Work Order Evaluation – The Approver reviews the request and determines the validity of request, the priority level, and resource requirements.
4. Approval Decision – The Approver selects one of the following actions:
    - Approve – Work order moves forward to assignment
    - Deny – Request is rejected with document reason
    - Hold – Awaiting more information, funding, outsource services needed, or scheduling
    - Forward – Sent to another department or authority if misrouted
5. The system automatically notifies the requester of status. If work order is denied, placed on hold, or forwarded, requestor is notified through the system with reasons.

**Phase III: Assignment & Dispatch**

6. Technician Assignment – If approved, the approver:
    - Assigns one or more technicians
    - Selects trade type (HVAC, plumbing, etc.)
    - Sets priority
7. The assigned technician(s) receive the work order through the digital system notification. A printed copy is placed in technician mailbox, and a direct call notification is placed to the technician to make them aware of the work order and/or urgency.

**Phase IV: Work Execution**

8. Technician travels to site and complete the work assigned.
9. The technician records the following:
    - Work performed (detailed notes)
    - Materials used from inventory
    - New parts purchased (if applicable)
    - Labor hours
    - Completion date

**Phase V: Completion & Closure**

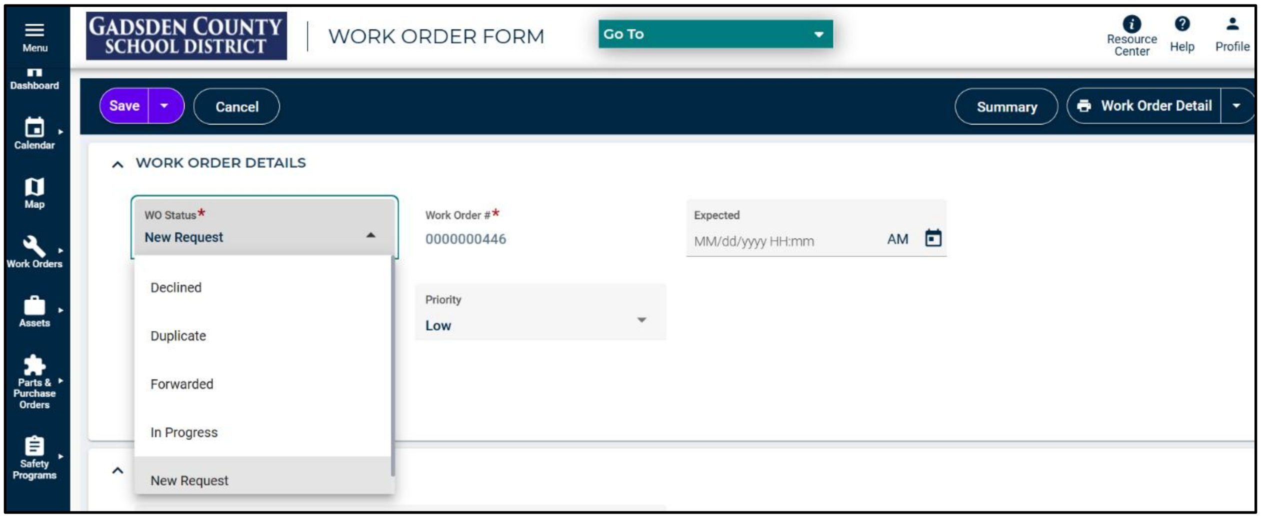
10. Technician/Approver marks the work order as "**Completed**" in the system.
11. Final Notification – The system automatically notifies the requester that the work order has been completed (work details are available in system for review).

*Source: GCSD Director of Facilities and Maintenance, 2026.*

The Director of Facilities and Maintenance, along with the Department's administrative staff, accesses work order system reports in multiple methods.

**Exhibit 1-5** provides a screenshot of the work order form template.

**Exhibit 1-5**
**Work Order Template**




*Source: Asset Essentials, 2026.*

**Exhibit 1-6** includes the information for each work order request.

**Exhibit 1-6**
**GCSD Facilities Work Order Category and Data Collected**
**January 2026**

| Work Order Category | Work Order Data Collected |
|---|---|
| Originated | Date |
| Work Order | System assigns a number |
| Work Order Status | New Request, In Progress, On Hold, Forwarded, Duplicate, Declined, Completed |
| Work Category | Trade Types |
| Source Location | Building |
| Problem | Text of problem |
| Work Requested | Text of what is needed |
| Assigned to First | Staff assigned |
| Assigned | Date |
| Originator | Staff who requested |
| Priority | Low, Medium, High |

*Source: GCSD Asset Essentials, January 2026.*

**Exhibit 1-7** lists the work order trade categories that the system captures.

**Exhibit 1-7**
**GCSD Facilities Work Order Trade Categories**
**January 2026**

| Work Order Trade Category |
|---|
| Carpentry |
| Custodial |
| Doors and Key |
| Electrical |
| Food Services |
| General Maintenance |
| Grounds |
| Heating/Ventilation/Air Conditioning |
| IT/Technology |
| Lighting |
| Moving/Delivery |
| Painting |
| Pest Control |
| Plumbing |
| Safety |
| Vehicle Maintenance |

*Source: GCSD Asset Essentials, January 2026.*

The Brightly Software is a cloud-based Computerized Maintenance Management System (CMMS) that streamlines maintenance management, automates work orders, and integrates compliance for improved operational efficiency. The system helps organizations manage assets, facilities, and infrastructure efficiently. The system allows users to create, track, and manage work orders for maintenance tasks, automating assignments to technicians and monitoring progress in real time. By centralizing maintenance data, Brightly enhances collaboration, accountability, and decision-making across teams.

The CMMS has the capability of the following key features:

- Work Order Automation: Automatically generates work orders, assigns tasks, and tracks completion to reduce delays and improve workflow efficiency.
- Preventive Maintenance Scheduling: Plan and schedule routine maintenance to prevent equipment failures and extend asset lifecycles.
- Inventory and Asset Management: Tracks spare parts, monitors inventory levels, and triggers reordering to minimize downtime and reduce costs.
- Compliance Integration: Modules like Compliance Pro link work orders to regulatory standards (e.g., The Joint Commission, NFPA), digitizing permitting processes and centralizing compliance documentation.
- Real-Time Insights and Reporting: Dashboards provide visibility into maintenance activities, missing documentation, and performance metrics, enabling proactive decision-making.
- Mobile Access: Technicians can access work orders, update status, and approve permits directly from mobile devices, improving response times and operational efficiency.

The CMMS has the following benefits:

- Improved Efficiency: Streamlines maintenance workflows, reduces emergency repairs, and optimizes labor allocation.
- Cost Savings: Minimizes downtime, reduces excess inventory, and lowers maintenance-related expenses.
- Enhanced Compliance and Safety: Ensures regulatory requirements are met, reducing risk and supporting accreditation.
- Data-Driven Decisions: Centralized asset and maintenance data allows organizations to forecast needs, validate budgets, and plan upgrades effectively.

GCSD uses some, but not all the features of the work order system. For example, the system allows the addition of the cost and receipts for parts and supplies to the work orders. The staff, however, do not add this information to the system. The Director of Facilities and Maintenance indicated that when staff purchases bulk quantities of a regular supply item, it is difficult to separate the cost of the supply used for a specific work order. Tracking the actual costs of repairs is a useful tool when setting budget and making decisions to repair or replace equipment. The work order system also allows inventory and asset management, but the District does not use it to track the parts and supply inventory levels.

Failing to track the cost and inventory use increases the risk of abuse. The system has the capability of providing a comprehensive asset management solution that integrates maintenance, compliance, and operational insights. By using the full capabilities of the system to automate workflows, centralize data, and provide real-time visibility, GCSD can work smarter, reduce costs, and maintain safer, more reliable facilities.

**RECOMMENDATION 1-4: Analyze and implement the work order system's features by making use of the asset and inventory tracking features and capturing the cost of parts and supplies relating to each work order.**

### 1.2.3 Portable Classroom Use

**OBSERVATION: The Facilities and Maintenance Department does not periodically conduct inspections of portable classrooms or assess them for program performance and cost.**

The District does not evaluate the portable classrooms with the same method and process as other buildings. As discussed in **Section 1.1.3**, GCSD does not maintain accurate records for the portable classrooms and does not have a defined and documented process to assess or report portable classroom use or other statistics to the Board.

The Ressel team asked for support documentation for the reports that the District provides to FLDOE. The Facilities and Maintenance Department Director said that their department manages the submission, but they have not had to update it in several years.

In s. 1013.20 *Florida Statutes* school districts reference standards for "*relocatables intended for long-term use as classroom space at a public elementary school, middle school, or high school. "Long-term use" means the use of relocatables at the same educational plant for a period of 4 years or more.*"

The statute goes on to require school districts to conduct annual inspections of the portable classrooms [emphasis added].

> *(2) Annual inspections for all satisfactory relocatables designed for classroom use or being occupied by students are required for: foundations; tie-downs; structural integrity; weatherproofing; HVAC; electrical; plumbing, if applicable; fire safety; and accessibility. Reports shall be filed with the district school board and posted in each respective relocatable in order to facilitate corrective action.*

The statute requires these inspections annually, which are not optional, and requires the Department to present a report to the School Board.

**RECOMMENDATION 1-5: Comply with Florida Statute by annually inspecting portable classrooms and preparing the required reports; during the initial process, prepare a comprehensive inventory, and determine whether GCSD should sell, move, or repair the buildings not in use based on cost and overall need.**

### 1.2.4 Instructional Technology

**OBSERVATION: The Media and Instructional Technology Director sets goals for her direct reports based on the Superintendent's direction, as well as the goals outlined in the District Technology Plan.**

Although the current District Technology Plan is outdated, the Director indicated that many of the goals in that plan continue to be relevant today. Consequently, the Director said she collaborates with her staff to develop their personal goals for the year, which incorporate the District Strategic Goals as well as the related program area goals.

Staff confirmed the process and agreed that their immediate supervisor annually evaluates them based on those goals, and the Director provides professional development and resources necessary for them to meet their goals.

### 1.2.5 Safety and Security

**OBSERVATION: The Safety and Security Coordinator evaluates the performance of the safety program by conducting regular campus inspections to quickly identify and correct any safety-related concerns.**

The Safety and Security Coordinator developed a School Safety and Security Monthly Compliance Checklist to record, and document observed safety-related concerns. **Exhibit 1-8** lists the components of the checklist.

## Exhibit 1-8
## GCSD Monthly Safety and Security Compliance Checklist
## 2025

🏫 **School Safety & Security Monthly Compliance Checklist**
📅 **Month: ____________________ | Year: ____________**
👨‍💼 **Completed by: ____________________________**
🕒 **Date of Completion: ____________________**

---

🔐 **1. Building & Grounds Safety**

| Item | Yes | No | N/A | Notes |
|---|---|---|---|---|
| All exterior doors and windows are secure and functioning properly | ☐ | ☐ | ☐ | |
| Emergency exits are clearly marked and unobstructed | ☐ | ☐ | ☐ | |
| Evacuation route displayed in classroom and trained by staff | ☐ | ☐ | ☐ | |
| Fencing and gates are secure and in good repair | ☐ | ☐ | ☐ | |

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🚨 **2. Emergency Preparedness**

| Item | Yes | No | N/A | Notes |
|---|---|---|---|---|
| Fire drills conducted and documented (as required) | ☐ | ☐ | ☐ | |
| Lockdown/intruder drills conducted (as required) | ☐ | ☐ | ☐ | |
| Emergency evacuation plans are posted in all classrooms | ☐ | ☐ | ☐ | |
| Staff are trained on emergency protocols | ☐ | ☐ | ☐ | |
| Emergency supplies (Stop-The-Bleed and first aid kits) are stocked and accessible. | ☐ | ☐ | ☐ | |

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💡 **3. Fire Safety**

| Item | Yes | No | N/A | Notes |
|---|---|---|---|---|
| Fire alarms and sprinkler systems tested | ☐ | ☐ | ☐ | |
| Fire extinguishers inspected and tagged | ☐ | ☐ | ☐ | |
| Flammable materials properly stored | ☐ | ☐ | ☐ | |

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🧑‍🏫 **5. Student & Staff Safety**

| Item | Yes | No | N/A | Notes |
|---|---|---|---|---|
| Visitor sign-in procedures enforced | ☐ | ☐ | ☐ | |
| Staff ID badges worn and visible | ☐ | ☐ | ☐ | |
| All visitors checked in through the Visitor Management System | ☐ | ☐ | ☐ | |
| All classroom and instructional areas are locked and secure at all times | ☐ | ☐ | ☐ | |
| All classroom and instructional areas are clearly marked “SA” or “SC” for Safe Area | ☐ | ☐ | ☐ | |

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📝 **6. Compliance & Documentation**

| Item | Yes | No | N/A | Notes |
|---|---|---|---|---|
| Safety incident reports completed and reviewed | ☐ | ☐ | ☐ | |
| School Based Threat Management Team meet monthly and ensure all CORE 4 members are present for each monthly meeting. | ☐ | ☐ | ☐ | |
| SBTMT agenda, meeting minutes, and sign-in sheet monthly | ☐ | ☐ | ☐ | |
| Emergency drill conducted monthly and drill report prepared<br>Active Assailant drill conducted every nine (9) weeks | ☐ | ☐ | ☐ | |

---

📌 **Compliance Binder**
**Ensure copies of your SESIR certificates and all SBTMT certificates are located in the binder. Cover sheet in binder with each SBTMT member’s name, title, and Core position of each member on the team. Copy of the District’s Reunification Plan should be placed in the binder.**

________________________________ ______________________

Principal’s Signature Date:

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- Each month sign and email copy to parsonsbuckhalttif@gcpsmail.com

*Source: GCSD Safety and Security Coordinator, 2026.*

The Safety and Security Coordinator walks throughout the campus, including visiting classrooms, to ensure the school is safe and free of safety issues. The Coordinator documents the observations on the inspection sheet and reports any concerns to the principal. The principal signs and dates the form, documenting that the principal has received notice of the identified issues.

The Safety and Security Coordinator or the principal works with the Facilities and Maintenance Department to resolve the safety-related issues, which may include an evaluation of the cost. For example, if a campus needs fencing, the Safety and Security Coordinator posts a work order and discusses the options with the Facilities and Maintenance Department. Depending on the cost, the Department works with Finance to determine possible funding options and then manages the implementation of the work order. The Safety and Security Coordinator monitors the status of the work order through completion.

Districts with an inspection checklist have an opportunity to resolve and correct issues that surface in a timelier manner.

### 1.2.6 Bonded Indebtedness

**OBSERVATION: Performance of the only outstanding bond, which is due to be paid off in 2029, is not relevant at this time, and the Board and leadership team have indicated that they have no intention of exercising the option stated in the Surtax Resolution to issue new bonds.**

## *1.3 FINDINGS AND RECOMMENDATIONS*

**Subtask 1-3: Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc. – Overall conclusion: (Partially Meets)**

### 1.3.1 District Support for Areas Under Review

**OBSERVATION: GCSD has not taken timely action to address Auditor General (AG) findings of material weakness and significant deficiencies in the Audited Financial Reports (AFR) and does not have documented policies and procedures to monitor corrective actions to address audit findings**

**Exhibit 1-9** provides a summary of the Auditor General's FY 2022 through FY 2025 AFRs.

**Exhibit 1-9**
**Gadsden County School District**
**Financial and Federal Single Audit Results**
**FY 2022 through FY 2025**

| | FY 2025 | FY 2024 | FY 2023 | FY 2022 |
|---|---|---|---|---|
| Auditor General Report/ Independent Auditor | Auditor General | Auditor General | Auditor General | Auditor General |
| Type of Auditor's Report Issued – Financial Statements | Unmodified, except for the qualified opinion on the aggregate remaining fund information. | Unmodified, except for the qualified opinion on the aggregate remaining fund information. | Unmodified, except for the qualified opinion on the aggregate remaining fund information | Unmodified, except for the qualified opinion on the aggregate remaining fund information. |
| Material Weaknesses – Financial Reporting | Yes | Yes | Yes | Yes |
| Significant Deficiency – Financial Reporting | Yes | Yes | Yes | Yes |
| Material Non-Compliance – Financial Statements | No | No | No | No |
| Material Weaknesses – Federal Awards | Yes | Yes | Yes | Yes |
| Significant Deficiency – Federal Awards | No | Yes | Yes | None Reported |
| Type of auditor's report issued on compliance for major programs | Unmodified for all major programs except for the Education Stabilization Fund (ALN 84.425), which was qualified. | Unmodified for all major programs except for the Education Stabilization Fund (ALN 84.425), which was qualified. | Unmodified for the Title I program, and qualified for the Education Stabilization Fund (ALN 84.425) and Hurricane Education Recovery program (ALN 84.938) | Unmodified for the Head Start Cluster and qualified for the Emergency Connectivity Fund Program (ALN 32.009) and the Education Stabilization Fund (ALN 84.425). |
| Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? (formerly Section 510(a) of OMB Circular A-133)? | Yes | Yes | Yes | Yes |
| Prior Year Audit Findings Corrected | No | No | No | N/A |

*Source: GCSD's Audited Financial Reports for Fiscal Years 2022, 2023, 2024, and 2025.*

**Exhibit 1-10** contains a summary of the prior year audit findings as presented in the Auditor General's FY 2025 AFR. As shown, one of the ten repeat findings is shown to be complete.

**Exhibit 1-10**
**Gadsden County District School Board**
**Summary Schedule of Prior Audit Findings**

| Audit Year | Program/Area | Brief Description | Status | Comments |
|---|---|---|---|---|
| FY 2024<br>FY 2023<br>FY 2022 | School Internal Funds and Aggregate Discretely Presented Component Unit | District procedures did not ensure the audit reports of the District's school internal funds and discretely presented component unit are promptly issued and considered in completing the District's financial statements. | Partially Corrected | The District is in the process of reviewing and updating controls to ensure the timely future receipt of other audit reports that are necessary for completing the District's annual financial statements. The district plans to publicly bid for a vendor on a three-year cycle. |
| FY 2024<br>FY 2023<br>FY 2022 | Bank Account Reconciliations | District procedures did not always provide for timely bank account reconciliations or allow for posting corrections to the general ledger cash accounts. | Partially Corrected | The District has contracted with a consultant to enhance controls throughout the finance office, including but not limited to assisting and training existing staff with reconciling bank accounts. |
| FY 2023<br>FY 2022) | Education Stabilization Fund (ESF) (ALN 84.425D) | The District did not always comply with Federal regulations by maintaining inventory records to identify the location of equipment, resulting in questioned costs totaling $1,565,006.14 (Audit Report No. 2023-181) and $213,936 (Audit Report No. 2024-204). | Partially Corrected | The District has reviewed and updated controls to ensure future compliance with Federal grant regulations. For the item totaling $1,565,006, the grantor agency did not require repayment, and the items were added to the District's property records. This prior finding has been fully corrected.<br><br>District records have been updated to provide accountability for the other item cited. However, resolution of those questioned costs, totaling $213,936, remains pending from the grantor. |
| FY 2024<br>FY 2023 | Financial Reporting | District financial reporting procedures need improvement to ensure that all components of the annual financial report are timely submitted to the Florida Department of Education. | Partially Corrected | The District has contracted with a consultant to enhance controls throughout the finance office, including, but not limited to, assisting and training existing staff with the financial reporting process. |

**Exhibit 1-10 (Continued)**
**Gadsden County District School Board**
**Summary Schedule of Prior Audit Findings**

| Audit Year | Program/Area | Brief Description | Status | Comments |
|---|---|---|---|---|
| FY 2024<br>FY 2023 | Financial Reporting | District financial reporting procedures need improvement to ensure that all components of the annual financial report are timely submitted to the Florida Department of Education. | Partially Corrected | The District has contracted with a consultant to enhance controls throughout the finance office, including, but not limited to, assisting and training existing staff with the financial reporting process. |
| FY 2023 | Accounting Entries | District controls over accounting entries made to the accounting records and other adjustments made during the preparation of the financial statements need improvement. | Partially Corrected | The District has contracted with a consultant to enhance controls throughout the finance office, including, but not limited to, assisting and training existing staff with data input and balancing financial records. |
| FY 2024<br>Fy2023 | ESF (ALN 84.425D and 84.425U) | District controls did not always ensure compliance with the Davis-Bacon Act for Federally funded construction projects exceeding $2,000, resulting in questioned costs totaling $677,890 and $1,107,230. | Partially Corrected | The District is in the process of reviewing and updating controls to ensure future compliance with Federal grant regulations. Upon receipt of additional wage payment documentation, the grantor agency did not require repayment of questioned costs. |
| FY 2023 | Hurricane Education Recovery (ALN 84.938) | District controls did not always ensure compliance with Federal regulations by properly expending Federal Hurricane Recovery Program funds, resulting in questioned costs totaling $325,202. | Partially Corrected | The District has reviewed and updated controls to ensure future compliance with Federal grant regulations, including updating the District's federal grants manual. However, resolution of the questioned costs is pending from the grantor. |
| FY 2024 | Information Technology Access Privileges | Multiple individuals had information technology access privileges that allowed them to perform duties incompatible with their District responsibilities. | Partially Corrected | The District has reviewed and updated controls to ensure that when individuals change positions or separate from the District, information technology access is removed or updated accordingly. |
| FY 2024 | ESF (ALN 84.425D) | District controls did not prevent the District from making a duplicate payment for construction services, resulting in questioned costs totaling $120,918. | Corrected | The District reviewed the duplicate payment with the vendor, and the overpayment was credited to a future bill for the same project. |

**Exhibit 1-10 (Continued)**
**Gadsden County District School Board**
**Summary Schedule of Prior Audit Findings**

| Audit Year | Program/Area | Brief Description | Status | Comments |
|---|---|---|---|---|
| FY 2024 | Special Education Cluster (ALN 84.017 and 84.173) | District record did not always accurately reflect employee work performed for and support the distribution of employee salaries and benefits charged to the Special Education Cluster. | Partially Corrected | The District is in the process of reviewing and updating controls to ensure future compliance with Federal grant regulations. |

*Source: Auditor General's FY 2025 Financial and Single Audit Report, June 2026.*

In addition to financial audits, the Auditor General issues Operational Audits every two years. The AG's Operational Audit released in February 2026 contained the following findings, some of which were repeat findings.

*Finding 1: District records did not always demonstrate compliance with statutory safe-school officer requirements. A similar finding was noted in our report No. 2023-056.*
*Finding 2: The District did not comply with State Board of Education rules requiring resiliency education for all students in grades 6 through 12.*
*Finding 3: The District Web site continued to lack certain graphical transparency representations prescribed by State law.*
*Finding 4: District financial reporting procedures to the Board were deficient.*
*Finding 5: The District inaccurately reported instructional contact hours to the Florida Department of Education for several students enrolled in adult general education classes. A similar finding was noted in our report No. 2023-056.*
*Finding 6: The District had not established effective controls over credit card use. A similar finding was noted in our report No. 2023-056.*
*Finding 7: District controls over vendor information changes need improvement.*
*Finding 8: The District did not maintain appropriate tangible personal property (TPP) records or conduct a physical inventory of TPP. At June 30, 2024, District records identified TPP with costs totaling $15.8 million on the financial statements.*
*Finding 9: Ten of the 57 persons with IT user access privileges to sensitive personal information of students had unnecessary access to that information, increasing the risk for unauthorized disclosure of that information to occur.*

A District response is required for each audit finding. Many of the responses refer to the turnover in staff, staff in training and the like as a reason for the deficiency, and provide assurance that procedures will be put into place to remedy the problem.

The CFO told the Ressel team that because most of the deficiencies originate in Finance, she is responsible for implementing the corrective actions. For the deficiencies originating in other departments, she provides the various department heads with the information and asks them to respond with their corrective action plans. The CFO compiles those responses and with the approval of the Superintendent, sends the responses to the auditors.

The School Board receives copies of the audits, including the findings and the District's responses. The CFO said she attempts to keep the Board informed of her progress in taking corrective actions. The department heads are not regularly required to report back to the Board regarding the actions taken to correct the current deficiencies or ensure that sustainable procedures are implemented to prevent recurrences.

The CFO said the Superintendent is not actively involved in specifically monitoring the audit findings per se but is actively involved in monitoring her Department's progress in correcting the deficient financial processes and procedures from the past which are related to some of the audit findings.

A summary of the information found in a Deloitte Research Tool; found at (https://dart.deloitte.com/USDART/home/publications/deloitte/icfr/evaluate-remediate-internal-control-deficiencies-material-weakness-significant-deficiency), suggests the following steps for addressing an audit deficiency:

- Gather the information:
  - Define the deficiency – Is it an operational deficiency (procedures were not followed or were overridden) or a design deficiency (controls are not activated or don't exist)?
  - Analyze the Root Cause of a Deficiency – Fixing the identified problem is not enough, what will need to be done to prevent recurrences.
  - Evaluate the Severity of a Deficiency – What risks will the organization face if this is not addressed in a timely manner?
- **Conduct recurring joint update meetings** between management, the internal audit function, and the external auditor until all parties agree on the conclusion of the severity of the deficiency. Best practices associated with conducting recurring update meetings include:
  - Assigning a point of contact from each relevant party to provide updates and address questions to limit conflicting information being exchanged between relevant parties.
  - Confirming that key representatives from each relevant party are involved in these update meetings. Representatives from management may include control owners, control performers, those with overall responsibility for the entity's system of internal control, and those responsible for communicating with those charged with governance. Representatives from the internal audit function may include those responsible for communicating with those charged with governance (e.g., the Director of Internal Audit), those responsible for evaluating the severity of the deficiency on behalf of management (if applicable), and those responsible for testing management's remediation.
  - Clearly communicating open questions and requests resulting from the update meetings.
  - Making the control owner and the control performer of the deficient control available for timely discussions.
  - Agreeing in writing on the facts, circumstances, and root cause associated with the deficiency.

- Agreeing in writing on planned remediation activities, the timeline to complete the remediation activities, and the timeline to complete the associated remediation testing.
- Clearly communicating the conclusion reached and action steps taken.

**RECOMMENDATION 1-6: Develop and implement a written follow-up procedure for deficiencies noted in various audits that includes intervention by the Superintendent when corrective actions are not implemented in a timely manner; consider establishing an Audit Committee of the Board to provide additional oversight.**

### 1.3.2 Facilities Use and Management

**OBSERVATION: The Facilities and Maintenance Department oversees the Florida Department of Health – Gadsden County's regular inspections, and they promptly issue work orders to resolve identified deficiencies.**

The Florida Department of Health – Gadsden County conducts unannounced inspections of all areas of the schools and provides a report to the Facilities and Maintenance Department for each inspection.

The Facilities and Maintenance Department reviews the report and prepares work orders to resolve the issues. During FY 2024, the Department of Health conducted 50 inspections, which resulted in multiple work orders to resolve the identified issues. The Facilities and Maintenance Department reported that, "There could be a multitude of issues that are found when an inspection is being completed (i.e. replace broken/missing wall outlet covers, condenser is leaking and forming ice on food in the walk-freezer, repair broken kettle, etc.)."

**Exhibit 1-11** provides an example of an inspection report.

# Exhibit 1-11
# GCSD Department of Health Inspection Report
# 2026

STATE OF FLORIDA
DEPARTMENT OF HEALTH
COUNTY HEALTH DEPARTMENT
FOOD SERVICE
INSPECTION REPORT

**Facility Information** **RESULT: Satisfactory**

Permit Number: 20-48-01046
Name of Facility: Chattahoochee Elementary Magnet School
Address: 335 Maple Street
City, Zip: Chattahoochee 32324

Type: School (more than 9 months)
Owner: Gadsden County School Board
Person In Charge: Butler, Regina Phone: (850) 663-4373
PIC Email: butlerr@gcpsmail.com

**Inspection Information**

| | | |
|---|---|---|
| Purpose: Routine | Number of Risk Factors (Items 1-29): 0 | Begin Time: 10:40 AM |
| Inspection Date: 5/20/2026 | Number of Repeat Violations (1-57 R): 3 | End Time: 11:20 AM |
| Correct By: Next Inspection | FacilityGrade: N/A | |
| **Re-Inspection Date: None** | StopSale: No | |

*Marking Key: IN=the act or item was observed to be in compliance; OUT=the act or item was observed to be out of compliance; NO=the act or item was not observed to be occurring at the time of inspection; NA=the act or item is not performed by the facility; COS=violation corrected on site; R=repeat violation from previous inspection*

**FoodBorne Illness Risk Factors And Public Health Interventions**

**SUPERVISION**
IN 1. Demonstration of Knowledge/Training
IN 2. Certified Manager/Person in charge present
**EMPLOYEE HEALTH**
IN 3. Knowledge, responsibilities and reporting
IN 4. Proper use of restriction and exclusion
IN 5. Responding to vomiting & diarrheal events
**GOOD HYGIENIC PRACTICES**
IN 6. Proper eating, tasting, drinking, or tobacco use
IN 7. No discharge from eyes, nose, and mouth
**PREVENTING CONTAMINATION BY HANDS**
IN 8. Hands clean & properly washed
IN 9. No bare hand contact with RTE food
IN 10. Handwashing sinks, accessible & supplies
**APPROVED SOURCE**
IN 11. Food obtained from approved source
IN 12. Food received at proper temperature
IN 13. Food in good condition, safe, & unadulterated
IN 14. Shellstock tags & parasite destruction
**PROTECTION FROM CONTAMINATION**
IN 15. Food separated & protected; Single-use gloves
IN 16. Food-contact surfaces; cleaned & sanitized
IN 17. Proper disposal of unsafe food
**TIME/TEMPERATURE CONTROL FOR SAFETY**
IN 18. Cooking time & temperatures
IN 19. Reheating procedures for hot holding
IN 20. Cooling time and temperature
IN 21. Hot holding temperatures
IN 22. Cold holding temperatures
IN 23. Date marking and disposition
IN 24. Time as PHC; procedures & records
**CONSUMER ADVISORY**
IN 25. Advisory for raw/undercooked food
**HIGHLY SUSCEPTIBLE POPULATIONS**
IN 26. Pasteurized foods used; No prohibited foods
**ADDITIVES AND TOXIC SUBSTANCES**
IN 27. Food additives: approved & properly used
IN 28. Toxic substances identified, stored, & used
**APPROVED PROCEDURES**
IN 29. Variance/specialized process/HACCP

## Exhibit 1-11 (Continued)
## GCSD Department of Health Inspection Report
## 2026

**Good Retail Practices**

**SAFE FOOD AND WATER**
IN 30. Pasteurized eggs used where required
IN 31. Water & ice from approved source
IN 32. Variance obtained for special processing
**FOOD TEMPERATURE CONTROL**
IN 33. Proper cooling methods; adequate equipment
IN 34. Plant food properly cooked for hot holding
IN 35. Approved thawing methods
IN 36. Thermometers provided & accurate
**FOOD IDENTIFICATION**
IN 37. Food properly labeled; original container
**PREVENTION OF FOOD CONTAMINATION**
IN 38. Insects, rodents, & animals not present
IN 39. No Contamination (preparation, storage, display)
IN 40. Personal cleanliness
IN 41. Wiping cloths: properly used & stored
IN 42. Washing fruits & vegetables
**PROPER USE OF UTENSILS**
IN 43. In-use utensils: properly stored
IN 44. Equipment & linens: stored, dried, & handled
IN 45. Single-use/single-service articles: stored & used
IN 46. Slash resistant/cloth gloves used properly
**UTENSILS, EQUIPMENT AND VENDING**
IN 47. Food & non-food contact surfaces
IN 48. Ware washing: installed, maintained, & used; test strips
OUT 49. Non-food contact surfaces clean **(R)**
**PHYSICAL FACILITIES**
IN 50. Hot & cold water available; adequate pressure
IN 51. Plumbing installed; proper backflow devices
IN 52. Sewage & waste water properly disposed
OUT 53. Toilet facilities: supplied, & cleaned **(R)**
IN 54. Garbage & refuse disposal
IN 55. Facilities installed, maintained, & clean
OUT 56. Ventilation & lighting **(R)**
IN 57. Permit; Fees; Application; Plans

*This form serves as a "Notice of Non-Compliance" pursuant to section 120.695, Florida Statutes. Items marked as "out" violate one or more of the requirements of Chapter 64E-11, the Florida Administrative Code or Chapter 381.0072, Florida Statutes. Violations must be corrected within the time period indicated above. Continued operation of this facility without making these corrections is a violation. Failure to correct violations in the time frame specified may result in enforcement action being initiated by the Department of Health.*

**Violations Comments**

Violation #49. Non-food contact surfaces clean
Re-seal wooden cutting table and wooden countertop.

CODE REFERENCE: 64E-11.003(4). Non-food contact surfaces shall be kept clean and free of an accumulation of dust, dirt, food residue, and other debris.

Violation #53. Toilet facilities: supplied, & cleaned
Female bathroom leaks water from ceiling when it is raining.
Vent cover has been installed in both bathrooms, but neither bathroom has a working air vent fan. Vent fans must come on when lights are turned on.

CODE REFERENCE: 64E-11.003(5). Toilet facilities shall meet applicable plumbing code, be kept clean, provided with toilet paper and covered waste receptacle, and utilize self-closing doors.

Violation #56. Ventilation & lighting
Replace burned out lights in dining area.
Vent fan over ovens is not working.
Vent fans in both bathrooms are not working. Vent fans must come on when lights turn on.

CODE REFERENCE: 64E-11.003(6)(a). Adequate exhaust ventilation hood systems in food prep and warewashing areas shall be provided and designed. 50 foot candles shall be at surfaces where employees work with food and 20 foot candles shall be at surfaces where food is provided to consumers.

**General Comments**

Breakfast is 7:30am - 8:30am. Lunch is 11:00am - 12:15pm.

Corn Dogs - 202F,
Kidney Beans - 168F,
French Fries - 178F,
Orange Slices - 42F,
Milk - 41F.

Email Address(es): butlerr@gcpsmail.com;
burgesssam@gcpsmail.com

Inspection Conducted By: Patricia Roett (28009)
Inspector Contact Number: Work: (850) 875-7200 ex. 6077
Print Client Name: Regina Butler
Date: 5/20/2026

*Source: Florida Department of Health – Gadsden County inspection report, 2026.*

**Exhibit 1-12** is an example of a work order that resulted from an inspection report.

**Exhibit 1-12**
**GCSD Work Order due to Receiving Department of Health Inspection Report**
**2026**

**Detail - Short Form**

Date Printed: 05/28/2026

0000000592

Page 1 of 1

| | | | |
|---|---|---|---|
| **Work Order #:** | 0000000592 | **Source Type:** | Location |
| **Title:** | Counter Reset | **Project:** | |
| **Priority:** | Medium **Expected:** | **WO Status:** | In Progress |
| **Area/Room #:** | Cafeteria | | |
| **Address:** | 35 Maple St Chattahoochee, FL 32324 | | |

**Work requested:**

DOH Violation #49: Res-seal wooden cutting table and wooden countertop.

**Custom Fields**

None

**Assigned To**

| | Employee # | Name | Job Title | Phone | Email | Est Hrs | Company Name |
|---|---|---|---|---|---|---|---|
| 1 | | Joey Mayo | | | mayoj@gcpsmail.com | 0.00 | |

**Source**

| Name | Location # | Path | Site | Description |
|---|---|---|---|---|
| Chattahoochee Elementary | [N/A] | Chattahoochee Elementary | Gadsden Co PS | [N/A] |

**Parts**

None

**Tasks/Steps**

None

**Safety Programs**

None

*Source: GCSD work order, 2026.*

Staff reported that the process of creating the Department of Health work orders is the same as creating other work orders. However, staff include 'DOH Inspection' and the violation number in the text. Staff reported that a single inspection can result in 1 to 15 different work orders per inspection.

Taking reasonable and timely actions resulting from the inspections ensures that the District promptly resolves identified deficiencies.

### 1.3.3 Portable Classroom Use

**OBSERVATION: The District has not taken reasonable and timely actions to address the deficiencies in the program performance of the portable classrooms.**

The information the District reports to FLDOE's Florida Inventory of School Houses (FISH) identifies the deficiencies of the portable classrooms, including the FISH labels of Unsatisfactory and Failed Standards. **Exhibit 1-13** is the portable information reported in the May 2026 FISH report, which indicates that GCSD had zero portables that were either Unsatisfactory or Failed Standards.

**Exhibit 1-13**
**FISH Report Portable Information**
**May 2026**

| FISH | Total Satisfactory Portables | Satisfactory Portable Classrooms | Unsatisfactory Portable Classrooms | Portable Classrooms that Failed Standards | Portable Classrooms Scheduled for Replacement |
|---|---|---|---|---|---|
| K-3 Core Classrooms | 4 | 10 | 0 | 0 | 0 |
| 4-8 Core Classrooms | 0 | 7 | 0 | 0 | 0 |
| ESE Core Classrooms | 2 | 4 | 0 | 0 | 0 |
| Non-Core Classrooms | 1 | 5 | 0 | 0 | 0 |
| Total Classrooms | 7 | 26 | 0 | 0 | 0 |

*Source: FISH, May 2026.*

**Exhibit 1-14** provides an excerpt from portable information reported by the principals. As shown, principals reported a total of 16 portables that were not useable.

**Exhibit 1-14**
**Excerpt Portable Information Provided by Principals**
**May 2026**

| School | Portables | Total Classrooms | Not Useable |
|---|---|---|---|
| Gadsden Elementary Magnet | 6 | 5 | 0 |
| Chattahoochee Elementary | 3 | 1 | 2 |
| Stewart Street Elementary | 10 | 1 | 4 |
| George Munroe Elementary | 10 | 2 | 4 |
| Greensboro Elementary | 9 | 3 | 6 |

*Source: GCSD Assistant Superintendent of Support Services Survey of Principals, May 2026.*

The definition of not useable may or may not be consistent with the definition of unsatisfactory or failed standards. Although the District could not confirm the age or condition of the portables, GCSD lacks a methodology and process to take action to remove the unusable portables from the grounds of the campus. The District included the use of portables in the Surtax resolution, and leadership has voiced their desire to eliminate the use of portables where possible Yet, the District has not evaluated and considered the programmatic and academic impact of its portables for several years.

Portable classrooms in s. 1013.20 Florida Statutes cite the following definition for a portable classroom that Failed Standards:
*Failure to meet standards means the portable classroom does not comply with:*

- *Florida Building Code or State Requirements for Educational Facilities*
- *Safety and stability of construction and installation*
- *Fire and moisture protection*
- *Air quality and ventilation*
- *Wind resistance*
- *Americans with Disabilities Act (ADA) compliance*
- *If not scheduled for replacement, access to the same technologies as main school classrooms and adequate covered walkways.*

In FISH terms:

> *"Satisfactory" means the portable meets all applicable safety, health, accessibility, and technology standards.*
> *"Unsatisfactory" means it fails one or more of these standards, is unsafe, or does not meet ADA or other required criteria.*

More information about this topic is in **Sections 1.1.3** and **1.2.3** of this chapter.

Portable classrooms provide school districts the flexibility, affordability, and speed the districts need to respond swiftly to fluctuating student populations, which was the original purpose of the portable classrooms in GCSD. The challenges in the use of portable classrooms include the complexities of the setup and removal process, the maintenance needs, the impact on academic quality including internet accesses and regulatory compliance with health and safety factors.

**RECOMMENDATION 1-7: Develop a process to assess the condition and use of portable classrooms and their impact on overall program performance; take reasonable and timely action to address identified deficiencies.**

### 1.3.4 Instructional Technology

**OBSERVATION: Repeat audit findings relating to inappropriate user access to systems and data have not been addressed timely, however, efforts are underway with the Human Resources Office to implement a sustainable solution.**

The 2024 OPPAGA Surtax Audit identified the need for improved procedures for preventing inappropriate user access to systems based on repeat findings in the AG's FY 2018 and FY 2021 AFRs. During interviews, the review team found that the same practices and procedures identified in 2024 remain in place today, and audit findings since the 2024 Surtax Audit evidence the continued lack of effect controls.

> **2026 AG Operational Audit Finding 9:** Ten of the 57 people with IT user access privileges to sensitive personal information of students had unnecessary access to that information, increasing the risk for unauthorized disclosure of that information to occur.

> **2024 AG AFR Finding 2024-003:** Five individuals had information technology access privileges that allowed them to perform incompatible District duties, increasing the risk of fraud or errors to occur without timely detection and resolution.

According to staff, GCSD took access away from the identified individuals immediately following the audit finding but did not take the next step to implement procedures to prevent recurrences. In 2024, Media and Instructional Technology staff gave assurance that employee profiles would be reviewed and updated and the more appropriate process for granting and disabling accesses was in progress.

According to staff, the user profiles that stipulate what access to FOCUS and Skyward are needed by job classification. For example, a school clerical position may need access to record purchase requisitions, timekeeping information, and the like. A third-grade teacher may have no need for access to Skyward but would need access to student records in FOCUS.

Having current profiles for each classification is important, however, the Coordinator said that updating the profiles would require a good deal of staff time and was uncertain that an update of the profiles was possible at this time.

In addition, there is currently no formal process for principals or department heads to request job-related access in addition to what is provided to an employee based on their classification. For example, if a principal has assigned one of the clerical positions to enter attendance data into FOCUS, that individual may need additional access to certain FOCUS attendance fields.

At the time of this review, principals, managers, and directors send email requests with little or no justification for the request. Staff expressed concern that some high-level staff make undocumented requests and expect immediate response. Consequently, those requests are generally honored.

Media and Instructional Technology staff said they were working on a form that the requestors will need to complete in the future when requesting additional access. During interviews, Human Resources confirmed that Media and Instruction Technology had drafted an access approval form with the required justifications and sign-off by management.

As noted in past audits, state and federal laws restrict access to certain student and staff data to persons or vendors with a demonstrated business need for that information. For example, the Health Insurance Portability and Accountability Act (HIPAA) of 1996 establishes federal standards protecting sensitive health information from disclosure without the individual’s permission. The Family Educational Rights and Privacy Act (FERPA) is a federal law that restricts access to student data without the express consent of the parent or legal guardian.

**RECOMMENDATION 1-8: Secure assistance from Human Resources to review and update the employee profiles by classification, and immediately implement the access approval process, with no exceptions.**

### 1.3.5 Safety and Security

**OBSERVATION: The District promptly addresses safety-related deficiencies identified during inspections by the FLDOE's Office of Safe Schools.**

FLDOE's Office of Safe Schools conducts unannounced inspections of school districts as part of its compliance oversight according to s. 1001.212 *Florida Statutes*. The statute mandates these inspections to ensure schools meet state safety and security requirements, including prevention, intervention, and emergency preparedness planning.

While the statute does not specify an exact frequency for all districts, the statute requires districts to submit quarterly compliance reports to the FLDOE, which include inspection results.

To prepare for the Office of Safe Schools inspections, the Safety and Security Coordinator shares the OSS compliance monitoring visit form with the guardians and the principals with the goal to ensure success of an inspection. The inspection results determine the program's success in complying with the purpose of the Office of Safe Schools inspections.

The form is extensive, with six pages of questions under the following topics:

- Perimeter Check
- Walk Through
- Procedures
    - Drill Emergencies
    - FortifyFL and Crisis Hotline
    - Threat Assessment
    - School Environmental Safety Incident Reporting (SESIR)
    - Notifications and Reporting

**Exhibit 1-15** provides excerpts from the Office of Safe Schools Inspection Report Form with highlights showing which are required by State law (highlighted in blue) and which are best practices (highlighted in yellow).

**Exhibit 1-15**
**Excerpts from the Office of Safe Schools**
**Inspection Report Form**

**Office of Safe School Compliance Monitoring Visit Form**

**Perimeter Check**

1. Is the campus fenced? **Required by state law** Yes or No
2. Does secondary/building-to-building fence exist that prevents access to campus beyond the perimeter? **Required by state law** Yes or No
3. Are all exterior gates/doors either secured or staffed (except for the single point of entry gate)? **Required by state law** Yes or No
4. Are there features available that restrict visibility into the school? (Best Practice)
5. Is the visitor entrance clearly marked or include wayfinding signage? (Best Practice) Yes or No
6. What type of security measures are used in the school's main/visitor entrance? **Required by state law**
7. How were you vetted at check-in? (Best Practice)
8. Were you challenged on campus prior to being vetted? (Best Practice) Yes or No or N/A

**Walk-Through**

1. Select all School Safety Officer types on campus at the time of the visit? **Required by state law**
   ___ School Resource Deputy
   ___ School Safety Officer/school district police
   ___ School Guardian
   ___ Other Describe______________________
   ___ None
2. How many additional dedicated security staff are on campus (apart from the safe school officer)? (Best Practice)
3. Were any classroom doors found unlocked/propped open while occupied by students during instruction time? **Required by state law**
4. Are the features available that restrict visibility into classrooms? (Select all that apply) (Best Practice)
5. Is there a security camera system in place? Yes or No (Best Practice)
6. Approximately how many cameras are on campus? _____ cameras
7. Does law enforcement have live access to the camera system off campus? (Best Practice)
   Yes or No

*Source: Florida Office of Safe Schools, last revised 2024.*

The Safety and Security Coordinator summarized the top compliance issues and developed action plans to resolve each issue, but the information is confidential.

Some of the implementation tasks that have occurred because of the inspections include, for example, that the Superintendent issued reminder memos about the requirement for teachers to lock doors.

Having a process to address safety-related deficiencies identified during inspections by the Florida Office of Safe Schools ensures that GCSD has an effective program.

### 1.3.6 Bonded Indebtedness

**This subtask is not applicable because bonded indebtedness is fixed by agreement and is not subject to periodic performance evaluation.**

## *1.4 PROGRAM PERFORMANCE*

**Subtask 1-4: Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available – Overall conclusion: (Partially Meets)**

### 1.4.1 District Support for Areas Under Review

**OBSERVATION: For FY 2025, the District's fund balance remained above the 3 percent threshold, at which FLDOE considers a district to be in an Emergency status.**

GCSD's undesignated fund balance, the ending balance that is not classified as restricted, committed or non-spendable, which is a measure of the District's financial soundness, has dropped from a high of $8.1 million in FY 2020 to a low of $1.3 million in FY 2023. Since FY 2023, the District has struggled to maintain an undesignated fund balance as a percent of total revenues, above the statutory threshold of 3 percent [emphasis added].

> S. 1011.051 F.S. Guidelines for general funds.- *The district school board shall maintain a general fund ending fund balance that is sufficient to address normal contingencies.*
>
> *(1) If at any time the portion of the general fund 's ending fund balance not classified as restricted, committed, or nonspendable in the district's approved operating budget is projected to fall below* <u>*3 percent of projected general fund revenues*</u> *during the current fiscal year, the superintendent shall provide written notification to the district school board and the Commissioner of Education.*
>
> *(2) If at any time the portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the district's approved operating budget is projected to fall below 2 percent of projected general fund revenues during the current fiscal year, the superintendent shall provide written notification to the district school board and the Commissioner of Education.*
>
> *Within 14 days after receiving such notification, if the commissioner determines that the district does not have a plan that is reasonably anticipated to avoid a financial emergency as determined pursuant to s. 218.503, the commissioner shall appoint a financial emergency board that shall operate under the requirements, powers, and duties specified ins. 218.503(3)(g).*

The legislation refers to an *ending fund balance not classified as restricted, committed, or nonspendable.* In the District's financial statements this portion of the fund balance is referred to as "Unassigned," which is the terminology used for purposes of this report. The assigned or restricted funds for FY 2025 included Prepaid items, State Required Carryover Programs and Workforce Development totaling $1.3 million.

**Exhibit 1-16** provides a trend analysis of the fund balance from FY 2019 to FY 2025 based on the Auditor General's Financial and Single Audits. The highlighted percentages shown in the next to the last column in the chart under Revenues, is the percentage referred to in legislation as the 3 percent threshold. As shown, the unassigned fund balance decreased from $4.18 million in 2019 to $1.52 million in 2025, a drop from 9.86 percent of General Fund revenues to 3.46 percent.

**Exhibit 1-16**
**Fund Balance Trends**
**FY 2019 to FY 2025**

| Fiscal Year End | General Fund Revenues | General Fund Expenditures | Total Fund Balance | Total Fund Balance as a Percent of General Fund | | Ending Unassigned Fund Balance | Unassigned Fund Balance as Percent of General Fund | |
|---|---|---|---|---|---|---|---|---|
| | | | | Revenues | Expenditures | | Revenues | Expenditures |
| FY 2019 | $42,434,293 | $47,901,213 | $4,781,419 | 11.3% | 10.0% | $4,183,476 | **9.86%** | 8.73% |
| FY 2020 | $40,279,561 | $45,566,446 | $8,972,313 | 22.3% | 19.7% | $8,119,773 | **20.16%** | 17.82% |
| FY 2021 | $39,904,963 | $44,563,001 | $8,712,732 | 21.8% | 19.6% | $7,215,469 | **18.08%** | 16.19% |
| FY 2022 | $36,531,289 | $43,239,554 | $2,866,386 | 7.8% | 6.6% | $2,039,467 | **5.58%** | 4.72% |
| FY 2023 | $38,685,398 | $44,748,187 | $1,823,842 | 4.7% | 4.1% | $1,255,559 | **3.25%** | 2.81% |
| FY 2024 | $42,106,866 | $43,882,309 | $3,063,489 | 7.3% | 7.0% | $1,994,099 | **4.74%** | 4.54% |
| FY 2025 | $43,963,323 | $46,836,203 | $2,892,418 | 6.6% | 6.2% | $1,519,503 | **3.46%** | 3.24% |
| **Change** | **3.6%** | **-2.2%** | **-63.7%** | **-64.9%** | **-62.9%** | **-39.5%** | **-41.6%** | **-38.1%** |

*Source: Audited Financial Reports for FY 2019 through FY 2025.*

Some of the basic reasons found by the review team for the sharp decline in the undesignated fund balance over the last three years are as follows:

- Uncontrolled expenditures resulting from the District's approved budget not being entered into Skyward, where expenditure controls could have identified and potentially prevented overspending.
- Unrecorded and unpaid vendor invoices from years past that were found, investigated, reconciled and paid for in the current years.
- Bank reconciliations not completed for multiple years.
- Grant funds left unclaimed yet needed to offset recorded expenditures.
- Major facility maintenance expenditures for repairs are critical to the health and safety of students and staff, which were, in part, paid by General Fund.
- The FY 2022 AFR indicated, "Total fund balance decreased by $5.8 million during the fiscal year primarily due to a $3 million decrease in State revenues and a $2.7 million decrease in transfers in from other funds."[1]

The Finance Office is working to correct most of the identified issues that have been a drain on the District's reserves. For example, GCSD has now reconciled and paid discrepancies found in employee payroll and all but two vendor accounts, meaning that there will be fewer expenditures for unpaid liabilities in FY 2026 and beyond. In addition, the Finance Office is monitoring grant funds and requesting reimbursements in a timely manner. Further, the District asked for and received permission from FLDOE to claim certain unclaimed grant funds from prior years, which will provide additional revenues for those program areas.

[1] Transfers to the General Fund from the other funds were to cover payments made on behalf of those funds. Additionally, transfers to the General Fund from nonmajor capital projects funds were to cover maintenance and property casualty insurance premiums and the charter school capital outlay distribution payment. Transfers to the nonmajor governmental funds were to pay the current year debt service payment on the sales tax revenue bonds payable.

**RECOMMENDATION 1-9: Prepare a plan to address the current funding issues and establish a rigorous monitoring process to ensure that the fund balance is restored to a reasonable percentage.**

### 1.4.2 Facilities Use and Management

**OBSERVATION: Based on the age, condition and location of its school facilities, GCSD has been spending more than the peer district average to operate and maintain its facilities but is taking action to build a new K-8 school which will allow them to decommission four of the older schools in poor condition.**

According to the reports submitted to the state, the District's permanent facilities are on average 47 years old; 51.6 percent of all classrooms are more than 40 years old (**Exhibit 1-17**).

**Exhibit 1-17**
**Age of Permanent Facilities**
**FY 2025**

| District | Total NSF | SQFT 1-10 Yrs. Old | SQFT 11-20 Yrs. Old | SQFT 21-30 Yrs. Old | SQFT 31-40 Yrs. Old | SFT 41-50 Yrs. Old | SQFT >50 Yrs. Old | Avg Age |
|---|---|---|---|---|---|---|---|---|
| **Gadsden CSD** | **1,113,267** | ***0.1%*** | ***3.0%*** | ***28.8%*** | ***16.3%*** | ***3.4%*** | ***48.4%*** | **47** |
| Jackson CSD | 1,423,200 | *22.3%* | *4.9%* | *21.1%* | *8.8%* | *12.2%* | *30.7%* | **38** |
| Jefferson CSD | 282,811 | *0.0%* | *0.2%* | *50.8%* | *14.5%* | *8.9%* | *25.6%* | **43** |
| Suwannee CSD | 996,193 | *1.4%* | *2.5%* | *20.7%* | *20.2%* | *5.1%* | *50.1%* | **43** |
| Taylor CSD | 643,570 | *16.0%* | *0.0%* | *21.4%* | *19.3%* | *11.5%* | *31.8%* | **39** |
| Wakulla CSD | 1,016,618 | *0.8%* | *10.5%* | *24.7%* | *25.4%* | *12.1%* | *26.5%* | **38** |
| **Average w/o Gadsden** | **872,478** | **8.1%** | **3.6%** | **27.7%** | **17.6%** | **10.0%** | **32.9%** | **40** |

*Source: Florida Inventory of School Houses, Florida Department of Education, reported as satisfactory in May 2026.*

**Exhibit 1-18** shows total annual energy costs by category. The cost per square foot for all energy costs and electricity alone are higher in GCSD than all its peers except the Suwannee County School District, which as shown above also has aging facilities. At the beginning of SY 2025-26 , GCSD had four air conditioning units fail. These older units are inefficient, and during the repair process, the District was unable to locate parts and had to do a full replacement.

**Exhibit 1-18**
**Annual Energy Cost Information**
**FY 2025**

| District | Natural Gas | Bottled Gas | Electricity | Total Energy costs | Total Square footage | Square Foot Cost | |
|---|---|---|---|---|---|---|---|
| | | | | | | All Energy | Elec Only |
| **Gadsden CSD** | **$55,382** | **$39,684** | **$1,680,507** | **$1,775,573** | **1283988** | **$1.38** | **$1.31** |
| Jackson CSD | $19,055 | $3,301 | $2,155,440 | $2,177,796 | 1672528 | $1.30 | $1.29 |
| Jefferson CSD | $0 | $3,301 | $306,129 | $309,430 | 459255 | $0.67 | $0.67 |
| Suwannee CSD | $36,019 | $8,608 | $1,844,480 | $1,889,107 | 1093669 | $1.73 | $1.69 |
| Taylor CSD | $34,439 | $0 | $788,734 | $823,172 | 692660 | $1.19 | $1.14 |
| Wakulla CSD | $0 | $89,114 | $1,506,197 | $1,595,311 | 1170082 | $1.36 | $1.29 |
| **Average w/o Gadsden** | $17,903 | $20,865 | $1,320,196 | $1,358,963 | 1017639 | $1.34 | $1.30 |

*Source: Florida Department of Education, Florida School District Annual Energy Report, May 2026.*

**Exhibit 1-19** shows that in FY 2025, GCSD's per pupil expenditures were higher than the peer average.

**Exhibit 1-19**
**GCSD Facilities and Maintenance Expenditures Compared to Peer Districts**
**FY 2025**

| General Fund | Gadsden | Jackson | Jefferson | Suwannee | Taylor | Wakulla | Avg w/o Gadsden |
|---|---|---|---|---|---|---|---|
| Facilities Acquisition and Construction | $1,689,135 | $203,011 | $14,859 | $257,677 | $0 | $321,990 | $159,507 |
| Operation of Plant | $5,487,106 | $7,892,593 | $1,651,933 | $6,711,362 | $5,594,966 | $6,476,389 | $5,665,449 |
| Maintenance of Plant | $2,747,343 | $2,619,555 | $367,215 | $1,722,361 | $362,957 | $1,141,180 | $1,242,654 |
| **Total General Fund** | **$9,923,583** | **$10,715,158** | **$2,034,007** | **$8,691,399** | **$5,957,923** | **$7,939,559** | **$7,067,609** |
| **Student Enrollment SY 2024-25** | **4,078** | **5,801** | **701** | **6,004** | **2,524** | **4,969** | **4,102** |
| Expenditures per student | $2,433 | $1,847 | $2,902 | $1,448 | $2,361 | $1,598 | $1,723 |
| **Capital Outlay** | | | | | | | |
| Facilities Acquisition and Construction | $0.0 | $515,075.7 | $0.0 | $402,530.7 | $0.0 | $30,411.3 | **$189,604** |
| Other Capital Outlay | $1,800,250.8 | $1,199,735.6 | $848,719.9 | $233,833.7 | $1,372,127.7 | $1,252,177.9 | **$981,319** |

*Source: FLDOE AFRs for FY 2025.*

The increased costs for Facilities Acquisition and Construction are related to the building of the new K-8 school which is projected to be completed in 2027. When that school is open, students from four schools will be reassigned to the new school and some additional attendance zone changes may be needed. The four schools include James A. Shanks Middle School, George W. Monroe Elementary School, Gadsden Elementary Magnet School, and Stewart Street Elementary School.

In drafting the District's Continuous Improvement Plan, the leadership evaluated the District's overall performance as it related to maintenance and educational appropriateness of the current permanent facilities, recognized that the older schools were not educationally sound and did not provide a safe environment for students or staff and began planning for the building of a new K-8 school. In working with the FLDOE to obtain Special Facility Funding for 90 percent of the construction costs, the District made a commitment to close these aging and costly facilities.

**RECOMMENDATION 1-10: Continue to track and evaluate key costs and performance metrics for all facilities and regularly report this information to the School Board.**

### 1.4.2 Portable Classroom Use

**OBSERVATION: Compared to its peer districts, GCSD has the second lowest percentage of its students being educated in portable classrooms, despite having the oldest portable classrooms compared to the peers.**

Many of GCSD's permanent facilities are currently operating under capacity, therefore there is only a limited need for portable classrooms at those campuses. Many of the portables are being used for office space or for a purpose other than a student classroom. During interviews, one principal told the review team that one wing of the permanent building was closed due to smell and possible mold in the flooring, which required them to make use of portables.

**Exhibit 1-20** shows the permanent and portable student stations, as recorded in FISH. GCSD has 1.39 percent of its student stations in portables, the second lowest of its peers.

**Exhibit 1-20**
**GCSD Permanent and Portable Student Stations**
**May 2026**

| District | Permanent Student Stations | Portable Student Stations | Total Student Stations | Percentage Portable of Total |
|---|---|---|---|---|
| **Gadsden CSD** | 7,158 | 101 | 7,259 | 1.39% |
| Jackson CSD | 9,878 | 354 | 10,232 | 3.46% |
| Jefferson CSD | 1,061 | 144 | 1,205 | 11.95% |
| Suwannee CSD | 7,206 | 346 | 7,552 | 4.58% |
| Taylor CSD | 4,288 | 40 | 4,328 | 0.92% |
| Wakulla CSD | 5,900 | 544 | 6,444 | 8.44% |

*Source: FISH, 2026.*

**Exhibit 1-21** shows the age of portable square footage. GCSD has the highest average age of its portables at 47 years, while the peer average is 34 years.

**Exhibit 1-21**
**GCSD Facilities and Maintenance Age of Portable Square Footage**
**May 2026**

| District | Total NSF | Sq Ft 1-10 yrs old | Sq Ft 11-20 yrs old | Sq Ft >20 yrs old | Avg Age |
|---|---|---|---|---|---|
| **Gadsden CSD** | 52,694 | 8.6% | 1.3% | 90.2% | 47 |
| Jackson CSD | 79,549 | 54.4% | 17.8% | 27.8% | 36 |
| Jefferson CSD | 13,820 | 0.0% | 100.0% | 0.0% | 28 |
| Suwannee CSD | 30,777 | 2.5% | 10.4% | 87.1% | 41 |
| Taylor CSD | 3,135 | 0.0% | 0.0% | 100.0% | 46 |
| Wakulla CSD | 65,798 | 63.7% | 7.6% | 28.8% | 19 |
| **Average w/o Gadsden** | **38,616** | 24.1% | 27.2% | 48.7% | **34** |

*Source: FISH, 2026.*

Despite a lack of comprehensive documentation, based on interviews with principals, it appears that school principals have made decisions to limit the use of portable classrooms when a permanent classroom is available.

### 1.4.3 Instructional Technology

**OBSERVATION: Based on best practice performance and cost measures, the Media and Instructional Technology Department is upgrading its technology infrastructure, systems, and devices by maximizing the use of available funds through E-Rate, General Fund and grants.**

Many of the goals and objectives found in the District's Strategic Continuous Improvement Plan (2023-2027) have technology at their core. Staff provided the following context for the District's increased efforts to upgrade the technology districtwide.

In education, much of teaching and learning and day-to-day operations rely on the availability of the internet and telephone services. For example:

- Adopted textbooks support materials require online access.
- Emergency communication with parents/guardians not only occurs via telephone but also via social media posts.
- Many of the school safety protocols require online access.
- Both formative and summative assessments occur via online platforms.
- Dual enrollment, credit recovery programs, and virtual learning all require online platforms.
- Many of the professional development activities are via webinar, TEAMs, and virtual learning.
- Timely submission of required reports, most of which are required to be submitted electronically.

#### E-Rate

The U.S. Telecommunications Act of 1996 created the E-Rate program to ensure that schools and libraries, particularly those in low-income or rural areas, have affordable access to telecommunications and internet services.

Best practices in terms of maximizing the available E-Rate funding include:

- Performing a gap analysis to determine what is needed and how the available funds can be used in areas of greatest need.
- Preparing accurate and complete applications, which are complex, for funding that follow guidelines.
- Ensuring that staff remain knowledgeable of the program and any changes that could impact the school's ability to access funds.

The District has actively participated in the federal E-Rate program to support and enhance its technology infrastructure and regularly conducts cap analysis to identify areas of greatest need. The Network Coordinator, with some assistance through the Panhandle Area Educational Consortium (PAEC), remains knowledgeable of the E-Rate program and any variances, and prepares the applications which are regularly approved.

Eligible schools and libraries may receive discounts on telecommunications, telecommunications services, and Internet access, as well as internal connections, managed internal broadband services, and basic maintenance of internal connections. Discounts range from 20 to 90 percent and are based on the poverty level of the schools. Gadsden receives a 90 percent discount in most cases.

Funding has been utilized under both Category 1 and Category 2 services to ensure reliable connectivity and modernization of network systems across all campuses.

**Category 1:**

Connectivity Services E-Rate Category 1 funding has been used to support essential external connectivity services required for District operations.

a. Internet Services
- Funding applied toward districtwide internet access
- Supports instructional delivery, digital learning platforms, and administrative operations

b. Wide Area Network (WAN) Leasing
- Funding utilized for leased WAN services connecting all District sites
- Ensures reliable and consistent communication between campuses and the central data center

**Category 2:**

Internal Connections and Services E-Rate Category 2 funding have been applied to upgrade and maintain internal network infrastructure within District facilities.

a. Hardware Purchases
- Includes acquisition of critical infrastructure components such as servers, network switches, and uninterruptible power supplies (UPS)
- Supports network performance, reliability, and system continuity

b. Managed Services
- Funding utilized for managed network services to support system monitoring, maintenance, and optimization
- Enhance operational efficiency and ensure consistent network performance

**Exhibit 1-22** lists the amounts committed by category for the last six years.

**Exhibit 1-22**
**E-Rate Commitment by Category**
**As of February 2025**

| Year | Requested Amount | Committed Category 1 | Committed Category 2 | Total Committed | Total Disbursed |
|---|---|---|---|---|---|
| 2025 | $301,343 | $258,714 | $0 | $258,714 | $0 |
| 2024 | $459,848 | $267,192 | $204,212 | $471,404 | $17,000 |
| 2023 | $427,956 | $254,556 | $173,400 | $427,956 | $427,956 |
| 2022 | $474,676 | $254,556 | $220,120 | $474,676 | $474,676 |
| 2021 | $472,445 | $254,556 | $43,265 | $297,821 | $269,314 |
| 2020 | $658,323 | $378,558 | $149,404 | $527,962 | $451,804 |

*Source: School Board Agenda Packet, February 2025.*

**Exhibit 1-23** provides the approved amounts of E-Rate funding for FY 2026 by vendor, showing the total requested, the amount of E-Rate funding committed and the District's portion, which is 10 percent of the total request.

**Exhibit 1-23**
**E-Rate Commitment**
**July 1, 2025 through June 30, 2026**

| Vendor | Requested | E-Rate Portion | District Portion |
|---|---|---|---|
| Quincy Telephone Co (Florida) | $250,260 | $225,234 | $25,026 |
| Intratech Alliance Corp | $84,000 | $75,600 | $8,400 |
| Applied Com-Tek | 58,400 | $52,560 | $5,840 |
| Total | $392,660 | $353,394 | $39,266 |

*Source: School Board Agenda Packet, February 2025.*

### Grants

The District was able to implement 1:1 student devices districtwide, however, many of those devices are now four or five years old and in need of replacing. This year, the FLDOE announced that statewide student test taking for next year would require devices equipped with Windows 11.

Most of the District's older student devices are using Windows 10 and are not upgradable to Windows 11. To address this need, the District requested and received permission to use Title I funds to purchase 1,600 new devices that were equipped with Windows 11; the devices have arrived and staff are getting them ready for the next school year.

### General Fund

As shown in **Exhibit 1-24**, General Fund expenditures increased in FY 2025, particularly in the instructional technology category. According to staff, the increase in purchased services in the administrative technology category resulted from a significant increase in the cost of cyber security and firewall protection through Fortinet.

**Exhibit 1-24**
**Technology-Related Expenditure Trends**
**FY 2023 & FY 2025**

| | FY 2023 | | FY 2025 | | % Change | |
|---|---|---|---|---|---|---|
| | Instruction | Administration | Instruction | Administration | Instruction | Administration |
| Salaries | $192,170 | $310,889 | $286,171 | $351,163 | 48.9% | 13.0% |
| Employee Benefits | $60,874 | $94,447 | $102,122 | $106,585 | 67.8% | 12.9% |
| Purchased Services | $37,583 | $316,609 | $73,328 | $532,582 | 95.1% | 68.2% |
| Materials and Supplies | $0 | $7,303 | $474 | $24,560 | 100.0% | 236.3% |
| Capital Outlay | $0 | $0 | $0 | $4,741 | 100.0% | 0.0% |
| Other | $0 | $897 | $0 | $0 | 0.0% | -100.0% |
| **Total** | **$290,627** | **$730,144** | **$462,095** | **$1,019,631** | **59.0%** | **39.6%** |

** FY 2024 AFR not reported to FLDOE.*

*Source: FLDOE AFRs for FY 2023 and FY 2025*

While GCSD's per pupil spending for instruction related expenditures in FY 2025 appears to be on par with their peers**, Exhibit 1-25** shows that GCSD's additional administrative technology services are relatively high in comparison to its peers due to the purchased services mentioned above.

**Exhibit 1-25**
**Comparison of Technology-Related Expenditures**
**FY 2025**

| General Fund | Gadsden | Jackson | Jefferson | Suwannee | Taylor | Wakulla | Avg w/o Gadsden |
|---|---|---|---|---|---|---|---|
| Instruction-Related Technology | 462,095 | 662,579 | 300,867 | 813,049 | 210,176 | 296,289 | 456,592 |
| Administrative Technology Services | 1,019,631 | 1,034,690 | 13,699 | 620,526 | 451,989 | 868,284 | 597,837 |
| **Total** | **$1,481,726** | **$1,697,269** | **$314,566** | **$1,433,574** | **$662,165** | **$1,164,573** | **$1,054,429** |
| **Student Enrollment SY 2024-25** | **4,078** | **5,801** | **701** | **6,004** | **2,524** | **4,969** | **4,000** |
| Instructional Tech to Student Ratio | $113.31 | $114.22 | $429.20 | $135.42 | $83.27 | $59.63 | $114.15 |
| Administrative Tech to Student Ratio | $250.03 | $178.36 | $19.54 | $103.35 | $179.08 | $174.74 | $149.47 |
| Total Tech to Student Ratio | $363.35 | $292.58 | $448.74 | $238.77 | $262.35 | $234.37 | $263.62 |

*Source: FLDOE AFRs for FY 2025*

### 1.4.4 Safety and Security

**OBSERVATION: The District's School Environmental Safety Incident Reporting (SESIR) statewide portal reports are one tool to measure the performance of the safety program.**

The SESIR statewide portal reports require school districts to report several categories of incidents involving crime, violence, and major disruptive behavior that occur, such as aggravated battery, fighting, sexual battery, and threats.

According to the FLDOE's, *About SESIR – School Environmental Safety Incident Reporting:*

> *The FLDOE Office of Safe Schools reports that SESIR grew out of the public's concern that children be safe in the school environment. The SESIR system was initiated to enable schools to track incidents and analyze patterns of violent, criminal, or disruptive activity. The intent is for there to be complete and objective data from which to design interventions to improve the learning environment. SESIR operates at the school, district, and state levels. School-level data are sent to the district in a standardized format and in turn, the district sends data to the Department of Education (DOE) where it is compiled into an annual report. This report presents the frequency of the SESIR incidents by district and for the state as a whole. Additionally, the disciplinary actions associated with the incidents are reported.*
>
> *SESIR collects data on 26 incidents of crime, violence, and disruptive behaviors that occur on school grounds, on school transportation, and at off-campus, school-sponsored events, during any 24-hour period, 365 days per year. Incidents are reported by schools to the districts which, in turn, provide the data to the DOE. SESIR takes a comprehensive look at serious crime and violence on the school campus.*

The Safety and Security Coordinator accesses the SESIR statewide portal annually to review the summary report. The Coordinator uses this data to note the increases and decreases in behavior types on each campus. Based on this analysis, the Coordinator may provide more oversight or observations at a specific campus or the possible need for more guardians or additional staff training.

**Exhibit 1-26** shows that compared to its peers, in SY 2024-25, GCSD had one of the highest number of incidents (407) and a relatively high percentage of incidents to enrollment compared to its peers.

**Exhibit 1-26**
**GCSD Incidents Compared to Peers**
**SY 2024-25**

| District | 2024-25 Student Enrollment | 2024-25 Total Incidents | Percentage of Incidents to Enrollment |
|---|---|---|---|
| Gadsden CSD | 4,078 | 407 | 9.98% |
| Jackson CSD | 5,801 | 195 | 3.36% |
| Jefferson CSD | 701 | 71 | 10.13% |
| Suwannee CSD | 6,004 | 138 | 2.30% |
| Taylor CSD | 2,524 | 115 | 4.56% |
| Wakulla CSD | 4,969 | 199 | 4.00% |

*Source: SESIR, SY 2024-25.*

**Exhibit 1-27** provides the total incidents reported by GCSD by type. Fighting accounted for the highest number of reported incidents at 154, or 37.9 percent.

**Exhibit 1-27**
**GCSD Incidents by Type and Percent**
**SY 2024-25**

| Type of Incident | Total Incidents | % of Incidents |
|---|---|---|
| AGGRAVATED BATTERY | 10 | 2.46% |
| ALCOHOL | 0 | 0.00% |
| ARSON | 1 | 0.25% |
| BULLYING | 2 | 0.49% |
| BURGLARY | 1 | 0.25% |
| CRIMINAL MISCHIEF ($1000+) | 0 | 0.00% |
| DISRUPTION ON CAMPUS-MAJOR | 48 | 11.79% |
| DRUG SALE/DISTRIBUTION | 1 | 0.25% |
| DRUG USE/POSSESSION | 26 | 6.39% |
| FIGHTING | 154 | 37.84% |
| GRAND THEFT ($750+) | 0 | 0.00% |
| HARASSMENT | 0 | 0.00% |
| HAZING | 0 | 0.00% |
| HOMICIDE | 0 | 0.00% |
| KIDNAPPING | 0 | 0.00% |
| OTHER MAJOR OFFENSES | 20 | 4.91% |
| ROBBERY | 0 | 0.00% |

**Exhibit 1-27 (Continued)**
**GCSD Incidents by Type and Percent**
**SY 2024-25**

| Type of Incident | Total Incidents | % of Incidents |
|---|---|---|
| SEXUAL ASSAULT | 0 | 0.00% |
| SEXUAL BATTERY | 0 | 0.00% |
| SEXUAL HARASSMENT | 0 | 0.00% |
| SEXUAL OFFENSES-OTHER | 1 | 0.25% |
| SIMPLE BATTERY | 32 | 7.86% |
| THREAT/INTIMIDATION | 30 | 7.37% |
| TOBACCO | 71 | 17.44% |
| TRESPASSING | 1 | 0.25% |
| WEAPONS POSSESSION | 9 | 2.21% |
| **DISTRICT TOTAL** | **407** | **100.00%** |

*Source: SESIR, SY 2024-25.*

**Exhibit 1-28** contains additional details about the incidents.

**Exhibit 1-28**
**GCSD Additional Details on Incidents**
**SY 2024-25**

| Category | Category Type | Total |
|---|---|---|
| Incidents Reported to Law Enforcement Resulting in | Arrest<br>Diversion<br>Other Law Enforcement Action<br>No Law Enforcement Action | 15<br>7<br>57<br>312 |
| Alcohol Related | N/A | 0 |
| Vaping Related | N/A | 21 |
| Drug Related | Marijuana, Hashish<br>Other Controlled Substance<br>Not Controlled Substance<br>Opioids | 18<br>10<br>0<br>0 |
| Bullying Related | N/A | 4 |
| Hazing Related | N/A | 0 |
| Gang Related | N/A | 0 |
| Hate Crime Related | N/A | 0 |
| Weapon Related | Firearms Involved<br>Other Weapons Involved<br>Injury Related | 1<br>9<br>14 |

*Source: SESIR, SY 2024-25.*

### 1.4.5 Bonded Indebtedness

**This subtask does not pertain as performance is not evaluated on the bond as it is a fixed rate.**

## 1.5 CASE STUDIES OF PAST PROJECTS

**Subtask 1-5: Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget – Overall conclusion: (Partially Meets)**

**OBSERVATION: The Facilities and Maintenance Department does not maintain sufficient documentation regarding its projects. Without comprehensive procedures, the District has an increased risk of not being able to properly and timely maintain its buildings and projects, which could result in increased costs.**

**RECOMMENDATION 1-11: Develop project documentation procedures for all projects and establish improved systems and processes to maintain equipment and buildings on a more regular basis.**

| **Case Study 1:** New K-8 School Campus |
|---|

**Summary:** The District is in the second phase of the two-year construction of a new 425-student K-8 school located in one of Quincy's historical districts. The District evaluated its options and selected the central location of multiple existing schools to develop a state-of-the-art facility that focuses on innovative education. The District has regular community engagement meetings to keep the community informed.

**Key Details:**

- Construction Type: New Construction
- Location: 1400 West King Street Quincy, FL 32351
- Start Date: August 2025
- Planned End Date: August 2027
- Projected Cost: $108 million
- Funding Source: Florida New School Construction Estimated Cost as of May 2026: $110 million
- Details on the Costs: In December 2025, the Board approved the project funding for the guaranteed maximum of $73 million. As of May 2026, DOE has awarded the District $81.7 million. The District is expecting an official notification of about $18 million for the 2026-27 school year. The $110 million is the anticipated total cost of construction (including the gym renovation). The District will request the remaining $10 million (which covers the cost of the gym renovation) during the 2027 legislative session.

**Highlights and Site Issues**:
The District is completing the project in phases while school is in session. The construction managers, Director of Facilities and Maintenance, and the campus principal have collaborated to ensure project activities are not disruptive to the learning process.

Since 2022, the District has been planning this project. However, the Board initially delayed the implementation of the project because they wanted to explore other location options. On December 16, 2025, the Board approved the project.

The Director of Facilities and Maintenance reported that the District did not appropriately consider the required electrical upgrades when constructing a new school on an existing campus site. The Director of Facilities and Maintenance coordinated with the contractors to revise the project plan. The Ressel team requested the dates, costs, and project timing impact related to these electrical upgrades, but the District did not have the documentation to provide the information to the Ressel team. In addition, the District reported that upon further inspection of the site location, the contractor discovered lead from the old gun range on the campus, which resulted in additional testing, excavating, and abatement. The Ressel team requested the dates, costs, and project timing impact related to the issues because of the old gun range, but the District failed to provide the information. The District also reported that coordination with the city regarding the required fencing and a covered awning on the construction site impacted the cost and timing. The Ressel team requested the dates, costs, and project timing impact for coordination with the city, but the District lacked the documentation to provide the information.

The District reported that the Florida rain has caused the site to be challenging while accommodating students and teachers on an occupied campus.

The District relies on the work order system and accompanying manual paper approvals, purchase orders, and invoices for work the Department conducts. Each part of a project is separate, and the District maintains it on its own. As a result, the District could not locate, compile, and provide the Ressel team with adequate documentation for all costs related to this project.

**Contracting and Permitting:** The District began the process by consulting with architectural and engineering continued service providers to develop a design. Upon design completion, the District submitted the design for potential construction managers to submit bids. The District evaluated the bids. In August 2023, the District selected and contracted with a construction manager. The District also contracted with the Leon County School Board's Building Code Inspection Program for plan review and code inspection. The construction costs include each of these professional services in the total project costs.

- Construction Manager: Allstate Construction, 5718 Tower Rd, Tallahassee, FL 32303
- Architectural Design: DAG Architects, Inc., 1223 Airport Road, Destin, FL 32541
- Mechanical Engineering: Watford Engineering, 4452 Clinton Street, Marianna, FL 32446

**Future Issues:** The District is now evaluating the future costs, and service needs to appropriately maintain the new equipment and preserve the new facility. They have already started implementing a plan to dispose of underused property in the District.

| **Case Study 2:** Gadsden Technical College HVAC Replacement |
|---|

**Summary:** In August 2025, the Facilities and Maintenance Department received an emergency work order for the Gadsden Technical College's HVAC system. Immediately, the Department assessed the HVAC system and determined that the unit had failed due to its age. The Department contacted their continued service HVAC contractor who initially quoted a cost of $30,000 to remove and replace the HVAC unit. However, once the District approved the project, the HVAC contractor indicated to the District that due to an increasing cost of construction, their updated quote was $34,500. This was also the final actual cost to complete the project.

**Key Details:**
- Construction Type: HVAC Removal and Replacement
- Location: 201 Martin Luther King Jr. Blvd. Quincy, FL 32351
- Planned and Actual Start and End Date: August 2025
- Projected Cost: $30,000
- Funding Source: General Funds
- Actual Cost: $34,500 due to the increasing cost of construction
- Details on the Costs: The District reported that the costs increased due to the increasing cost of construction for the project.
- Contractor: Jenkins, 1990 Juniper Creek Rd, Quincy, FL 32351

**Highlights:** Quality air is critical for student success. School was in session, but because the HVAC replacement was an emergency, the Department proceeded with the project. The HVAC contractor successfully installed the new unit without student disruption. The District planned to complete the project in one week. The District reported that they met this goal, but they did not provide adequate documentation to the Ressel team.

The District relies on the work order system and accompanying manual paper approvals, purchase orders, and invoices for work the Department conducts. Each part of a project is separate, and the District maintains it on its own. As a result, the District could not locate, compile, and provide the Ressel team with adequate documentation for all costs related to this project.

**Future Issues:** The District reported that having sufficient funding would enable them to hire more staff to allow for scheduled preventive maintenance. They could reduce or eliminate emergency removal and replacement projects if the Department had funding and staff for more preventive maintenance.

| **Case Study 3:** Gadsden County High School Track Resurfacing |
|---|

**Summary:** The District staff and Board discussed how the track being in disrepair was a District liability for students and community members who used it. The track was original to the school's 2002 construction and was overdue for renovation. The District reported that in 2020, Gadsden County High had a state championship in Track and wanted to continue to produce top student athletes. However, the District could not use the track for competitions due to its condition.

**Key Details:**
- Construction Type: Renovation
- Location: 27001 Blue Star Hwy, Havana, FL 32333
- Planned and Actual Start Date: March 2026

- Planned and Actual End Date: May 2026
- Projected Cost: $1.7 million
- Actual Cost: $636,670
- Funding: Insurance Funds from Hurricane Michael because the repair of the track was an allowable expense for this funding source.
- Contractor: Rekortan, 2680 Abutment Road, Dalton, GA 30721

**Highlights and Construction Shifts:**

In March 2026, the District began the project by consulting with its continuing architectural services provider to develop a design. After the design was completed, the District solicited bids from potential contractors. Based on the bids received, the District estimated that the net cost to replace the track would be approximately $1.7 million. Because this cost exceeded expectations, the District evaluated alternative options.

The District consulted with its continuing architectural services provider to identify cost-effective alternatives. The firm determined that the District's natural grass field was among the best in the area and, as a result, revised its recommendation from installing artificial turf to maintaining a natural grass field.

The District estimated that the project would take approximately one month to complete. In May 2026, the contractor began and completed the project within the planned one-month timeline. During construction, the contractor designated a portion of the parking lot as a staging area for trucks and construction materials.

The District relies on the work order system and accompanying manual paper approvals, purchase orders, and invoices for work the Department conducts. Each part of a project is separate, and the District maintains it on its own. As a result, the District could not locate, compile, and provide the Ressel team with adequate documentation for all costs related to this project.

**Future Issues:** The newly renovated track will give the District the opportunity to host track events in this region and generate revenue. The District said that they need to improve their methods of maintaining the facilities to ensure that they better plan and anticipate the facility's needs to reduce the level of disrepair for facilities like the track.

## *1.6 COMPETITIVE PROCUREMENT*

**Subtask 1-6: Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements – Overall conclusion: (Does Not Meet)**

**OBSERVATION: Purchasing policies exist, however there are no documented procedures for departments or schools to use to make purchasing decisions.**

The review team found no evidence that procurement policies and required practices were circumvented, however the Auditor General identified a number of control weaknesses which place the District at risk of non-compliance.

Board Policy 7.70 Purchasing and Bidding revised August 2020 contains detailed guidance on the competitive procurement processes.

Board Policy 7.71 Selecting Professional Services For Capital Outlay adopted in October 2019 addresses the process for procuring professional services.

Board Policy 7.74 Lease And Lease-Purchase of Land, Facilities and Equipment adopted in October 2019 addresses the process for entering into lease agreements.

The Chief Accounting Clerk for Purchasing came to the District in 2024 and is in the process of being trained; responsibilities include:

- Accounts Payable Backup
- Assist with RFQs and RFPs
- Cash deposits backup
- Classroom Teacher Supply Funds
- Credit Card usage and payments
- Mail
- Purchase Orders
- Purchasing cooperative agreements
- Purchasing sites: Amazon, Office Depot, Staples, etc.
- Travel
- Vendor Records

During interviews, the Purchasing Clerk was not aware of purchasing thresholds and said most purchases do not have a Purchase Order but are paid by Accounts Payable anyway.

The process for competitive solicitations is not documented but is being aided by the Assistant Finance Director, the CFO, and the external consultant. These individuals were personally involved with and ensured compliance with procurement guidelines for the K-8 School construction project.

Efforts are underway to document procedures. At the beginning of the school year and when new administrative staff are hired, the Finance Office provides a basic level of training and interviews with campus administrative staff revealed that they are knowledgeable about the requirements and feel comfortable calling the finance Office for assistance.

The Safety and Security Coordinator, for example, was aware of the procurement requirements and secured three quotes for its requested purchases as required by the Finance Department.
There are documented procedures in place for Travel Reimbursements and Credit Card Use.

**RECOMMENDATION 1-12: Document the purchasing procedures for users and for the Chief Accounting Clerk, including all competitive procurement procedures, competitive procurement thresholds, and the like and provide user training for appropriate campus and department staff.**

**OBSERVATION: Efforts are underway to enter the District's approved budget into Skyward at a more detailed level at which point Skyward purchasing controls can be activated.**

District finance staff did not enter the approved budget into Skyward in the past, and what was coded was not in line with governmental accounting standards. Currently, the budget has been entered at the fund, function, and object code level, but not at the detailed level.

When staff enter a purchase requisition, the budgetary control is turned off in Skyward consequently over budget expenditures are allowed. The new CFO said that if the detailed coding were not entered into the system, Skyward would not allow the requisition to even be entered. When Finance reviews the requisition, staff, with final approval from the CFO, transfer the funds into the line item to cover the expenses.

According to staff who process the accounts payables, approximately 50 percent of all invoices that come to them have no purchase order, meaning that no requisition was entered. The school or department must sign off on the invoice, stating that all items were received and will print the name of the company and sometimes the account number on the invoice. They research to verify that the vendor is set up and based on what they find, will check in Skyward to see if there is money available in the account number provided by the department or campus.

The process the District currently uses makes it difficult to monitor and control budget expenditures and completely distances the campuses and departments from their budgets, meaning it was difficult to hold them accountable for staying within their budgets.

Financial reports provided to the Board appear to show approved and amended budget to actual expenditures, however, with the Department making budget transfers continually the reliability of the information is of concern.

Until the District can enter the budget at the detailed level, there are limited manual purchasing controls that would prevent overspending. The Board has asked staff to enter the 2027 budget at the detailed level. The anecdotal information that only about one-half of the purchases have purchase orders is further evidence of the need for documented procedures and internal controls to prevent overspending.

**RECOMMENDATION 1-13: As soon as practically possible, move to full-budget entry at the detailed level and activate the purchasing controls available in Skyward; require staff to enter a requisition for all purchases.**

**OBSERVATION: GCSD issues credit cards through a corporate card program to select employees and Board members to purchase goods or services while conducting business on behalf of the Board.**

Board Policy 7.361 Corporate Credit Card Program and the associated Administrative Procedures provide guidance on the use of the cards. GCSD uses a number of Board Policies, administrative procedures, and numerous forms to request, record and receive reimbursement for various travel-related expenses, much of which is paid with District cards. As of April 2026, the Department assigned a total of 18 Credit Cards to individuals or departments with limits ranging from $5,000 to $60,000**.**

The Board contracted Synovus Credit Cards, and the Purchasing Account Clerk has access to account information through the AP Solutions portal. Staff do not enter requisitions for credit card purchases. According to administrative procedures, the purchases need to provide a "procurement form within 48 hours of the original receipt."

The Account Clerk receives an alert that a statement is ready. The District pays the bill in its entirety; there are no statements for individual cards. Finance requires each credit card holder or department to keep an Excel log of all purchases made with their credit card and attach copies of the receipts or other documentation to the log. The clerk compares the logs to the billing and collaborates with the individuals or department to obtain missing information or clarify discrepancies. She verifies the account coding for each charge, enters the charges into Skyward and uploads the master log with all documentation into Skyward. She also maintains paper files.

The Auditor General's Operational Audit issues in 2026 contained the following finding (The Auditor General noted a similar finding in AG report No. 2023-056.):

> *Finding 6: The District had not established effective controls over credit card use. A similar finding was noted in our report No. 2023-056.*

The report points out the following issues:

- Finance gives new users verbal instructions on completing the required form but were not provided with written instructions.
- A review of 30 records found 22 did not demonstrate independent review and approval.
- Of the 30 records, 15 were to vendors that sold educational supplies or were for travel-related costs; however, the District did not maintain receipt forms or other documentation identifying the District purpose of the charges.

In response, the District told the auditors that the Finance Office was developing guidelines governing credit card use but, due to extensive personnel turnover, the guidelines had not been completed. The AG recommended that GCSD finalize procedures and should include (summarized):

- A designated employee should monitor and oversee the proper administration of the credit card program, ensuring documentation of the basis for credit card issuances and the review and approval of cards issued, promptly canceling lost or stolen cards, and when employees separate from District employment.
- Implement Cardholder agreements to define management's expectations and establish cardholder responsibilities, including the cardholder's signature acknowledging acceptance of those responsibilities.
- Ensure that GCSD establishes single and monthly dollar charge limits based on cardholder responsibilities.

- Maintain District records demonstrating the purpose for, and independent review and approval of, charges.

During interviews, staff said that it was difficult to require compliance from Board members, the Superintendent, Assistant Superintendents and Directors. The Clerk provides a list of concerns to the CFO, but requests for additional information are not always met. In many Districts, the user agreement stipulates that abuse can result in disciplinary action up to and including termination. To enforce the agreement, the Superintendent is normally informed and will become involved in the issue as it escalates.

**RECOMMENDATION 1-14: Implement the AG recommendation and establish accountability procedures, with the involvement of the Superintendent, when individuals or departments fail to follow the guidelines.**

**OBSERVATION: The Facilities and Maintenance Department engages in owner-direct purchasing during construction projects, but the Department lacks written policies and procedures for this practice.**

With owner-direct purchasing, the District does not pay sales tax on bulk purchases of construction material such as chiller pipes. The construction manager oversees the purchase and receipt of the construction material, but the District directly pays the vendor's invoice. The District manages the purchase administratively as a change order.

The Department maintains a spreadsheet of the owner-direct purchases, but they do not have a written policy or procedure. For example, although the new K-8 school is not yet complete, the District has determined that it expects to save $258,352 in sales tax due to owner-direct purchasing. The Facilities and Maintenance Department provided the following information as an example of its owner-direct purchasing in **Exhibit 1-30**.

**Exhibit 1-30**
**GCSD Example Owner-Direct Purchases**
**2026**

TAX SAVINGS PO SUMMARY

| Anticipated Sales Tax Savings | Actual Sales Tax Savings | Total to Be Deducted | Total Invoiced To Date | Remaining Commitment | Owner CO No. |
|---|---|---|---|---|---|
| $ 12,549.57 | $ - | $ 220,459.13 | | $132,382.09 | 1 |
| $ 12,319.38 | $ - | $228,157.38 | | $215,838.00 | 1 |
| $ 14,748.33 | $ - | $288,582.14 | | $273,833.81 | 1 |
| $ 12,096.22 | $ - | $212,449.93 | | $189,353.71 | 1 |
| $ 14,250.78 | $ - | $250,513.78 | | $189,353.71 | 2 |
| $ 1,627.80 | $ - | $27,507.80 | | $25,880.00 | 2 |
| $ 15,388.57 | $ - | $270,614.68 | | $255,226.11 | 2 |
| $ 121,607.61 | $ - | $2,147,151.18 | | $2,025,543.57 | 2 |
| $ 19,062.00 | $ - | $335,512.00 | | $316,450.00 | 2 |
| $ 34,702.14 | $ - | $611,821.14 | | $577,119.00 | 2 |
| $258,352.41 | $0.00 | $4,592,769.17 | $0.00 | $4,200,980.00 | |

*Source: GCSD Facilities and Maintenance Department, 2026.*

Implementing owner-direct purchasing is an efficient practice, but documenting its practice is important for continuity in the Facilities and Maintenance Department.

**RECOMMENDATION 1-15: Develop policies and procedures for the owner-direct purchasing practice adopted by the District.**

# *CHAPTER 2: PROGRAM DESIGN AND STRUCTURE*

# 2.0 PROGRAM DESIGN AND STRUCTURE

**Chapter 2** presents findings related to program design and structure. As part of the audit, Ressel & Associates examined the organization and management structure of the District as a whole and the component units within the organization that are now or will be responsible for the program areas identified in the Surtax Resolution including School Buildings and Facilities, School Safety and Security, School Bus Transportation and Classroom Technology and Equipment. The examination included contracted and other external services that are now or will be used in the implementation of the projects outlined in the Resolution.

The specific audit evaluation tasks performed are provided below.

*2.1* ***Organization Structure*** *- Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs; and*

*2.2* ***Staffing Levels*** *- Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices.*

**Finding on program design and structure:** Partially Meets

**Findings by Research Subtask:**

Subtask 2.1 - *Organization Structure – Partially Meets*
Subtask 2.2 - *Staffing Levels – Partially Meets*

The District's published organizational charts are not current; however, the actual central office organization structure and the structure of most of the program areas under review are appropriately aligned with few overlapping functions. The Facilities and Maintenance Department has unclear lines of authority and titling which need to be addressed and many of the current job descriptions need to be updated to reflect current duties and responsibilities.

Staffing levels at the administrative level are high in comparison to its peers, some of which may be attributed to the need for additional finance staffing however, the Ressel team recommends the elimination of the newly created Public Relations Coordinator positions. Staffing levels in the program areas under review appear to be in line with industry standards. GCSD uses contract services effectively to supplement staffing when the program areas need additional expertise.

## *2.1 ORGANIZATION STRUCTURE*

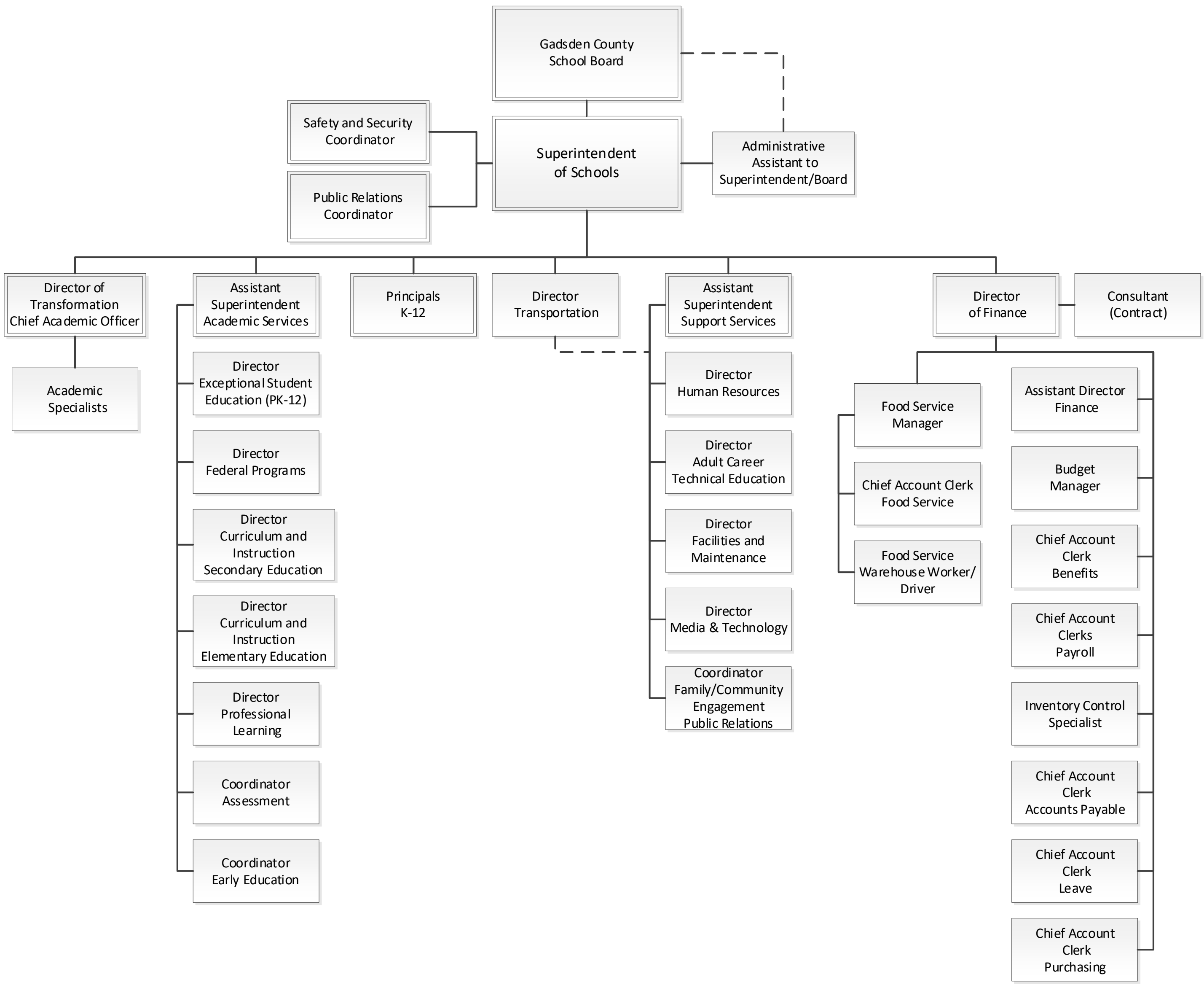
**Subtask 2-1: Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs – Overall conclusion: (Partially Meets)**

### 2.1.1 District Support for Areas Under Review

**OBSERVATION: The overall District-level organization structure appears to be appropriately aligned with few overlapping functions and a reasonable span of control.**

As shown in **Exhibit 2-1**, the Superintendent's six cabinet-level direct reports include the Chief Academic Officer/Transformation Director, Assistant Superintendent for Support Services, Assistant Superintendent for Academic Services, Director of Finance, Transportation Director, Public Relations Coordinator, and the Safety and Security Coordinator.

**Exhibit 2-1**
**GCSD Organization Chart**
**2026**




*Source: Compiled by Ressel & Associates, May 2026.*

The administrative assistant shown on the organization chart supports both the Superintendent and the School Board. The two Assistant Superintendents separately oversee the administrative and instructional functions.

The organization chart also shows the principals reporting directly to the Superintendent; however, during interviews, it appears that the Chief Academic Officer is responsible for some of the day-to-day support and supervision of these positions.

**OBSERVATION: The cost of legal services has risen in recent years due to special circumstances; however, the School Board has received comprehensive legal services from the same law firm since 1991, and the Board's General counsel at that firm is responsible for identifying other firms as needed, to address specific issues.**

The School Board Attorney is with the firm of Ausley & McMullen, P.A. Attorneys and Counselors at Law. She was Deputy General Counsel to the Gadsden County School Board in 1992 and when the former School Board Attorney left, she was appointed. GCSD signed the current contract with the School Board Attorney in 2008; there have been no changes since that time.

The School Board Attorney attends all meetings of the Board. Prior to the Board meeting, she reviews the posted agenda and packets and will reach out to the administration in advance of the meeting when she has questions or concerns regarding an agenda item to ensure she is fully prepared. In the past, she drafted policies and made recommendations when legislative changes required policy updates. PAEC is now conducting that role for the District.

The School Board Attorney also reviews Public Record requests to ensure they are managed correctly and that redactions of protected information are done correctly.

She also advises the Superintendent as necessary and will field questions from staff relating to contracts, personnel matters, and the like.

When necessary, the School Board Attorney subcontracts and monitors other legal services (e.g., in negotiations, grievance.) The Ausley & McMullen firm has a large bench of attorneys with expertise in many areas, so they can assist the district with a wide array of issues. The School Board Attorney is the gatekeeper and assigns things to others in her firm and as necessary, will reach out to other firms to provide unique expertise, or address legal matters where the firm may have a conflict of interest. The District is currently facing an IRS-related issue, and the School Board Attorney is researching the need for an external attorney to assist in this matter.

The Rumberger Kirk form provides services relating to collective bargaining including attending bargaining sessions, any challenges that arise during bargaining, including but not limited to mediation and arbitration. They also oversee employee grievances filed under the collective bargaining agreements.

**Exhibit 2-2** provides a summary of the legal fees charged by the two primary law firms that serve the District.

**Exhibit 2-2**
**Legal Fees**
**FY 2024 through January 2026**

| Fiscal Year | Ausley & McMullen P.A. | Rumberger Kirk Legal Services | Total |
|---|---|---|---|
| FY 2024 | $49,986 | $81,368 | $131,354 |
| FY 2025 | $145,738 | $37,177 | $182,915 |
| FY 2026 through January 2026 | $21,892 | $13,881 | $35,773 |

*Source: GCSD Finance Office, February 2026.*

As shown, the legal fees in FY 2025 rose substantially. According to the School Board Attorney there were a number of legal concerns during that period that increased the fee, including the following:

- The District was preparing to construct the new K-8 school and there were a number of property matters that had to be resolved including finalizing the purchase of a swimming pool on the property where the school was to be built from the City of Quincy.
- Board members also raised a number of questions relating to disposal of numerous other pieces of property it owned.
- The School Board obtained insurance coverage with a new carrier that did not provide coverage for administrative matters before the Florida Commission on Human Relations (FCHR), Equal Employment Opportunity Commission (EEOC) or Florida Department of Administrative Hearing (DOAH), meaning the School Board Attorney had to step in to handle those matters.
- Board members requested information on several issues that required review of the firm's records going back several years as well as preparing legal opinions.

In addition to the external firms, attorneys at the Panhandle Area Education Consortium (PAEC) provide legal support for Board policy revisions and asset management as part of the District's contract with PAEC.

**OBSERVATION: GCSD has hired all but two positions in the Finance Office within the last two years; the organization structure is appropriately aligned; however, most positions are currently in training, and final roles and responsibilities are still evolving.**

The current Director of Finance (referred to in this report as the Chief Finance Officer or CFO) has been in the District since June 2024, but did not take the Director position until July 2024. She has not worked in a school district before and attended the Florida School Finance Officer Training (CFO Certificate Program) that is required of finance and assistant finance directors, to improve her knowledge of school finance.

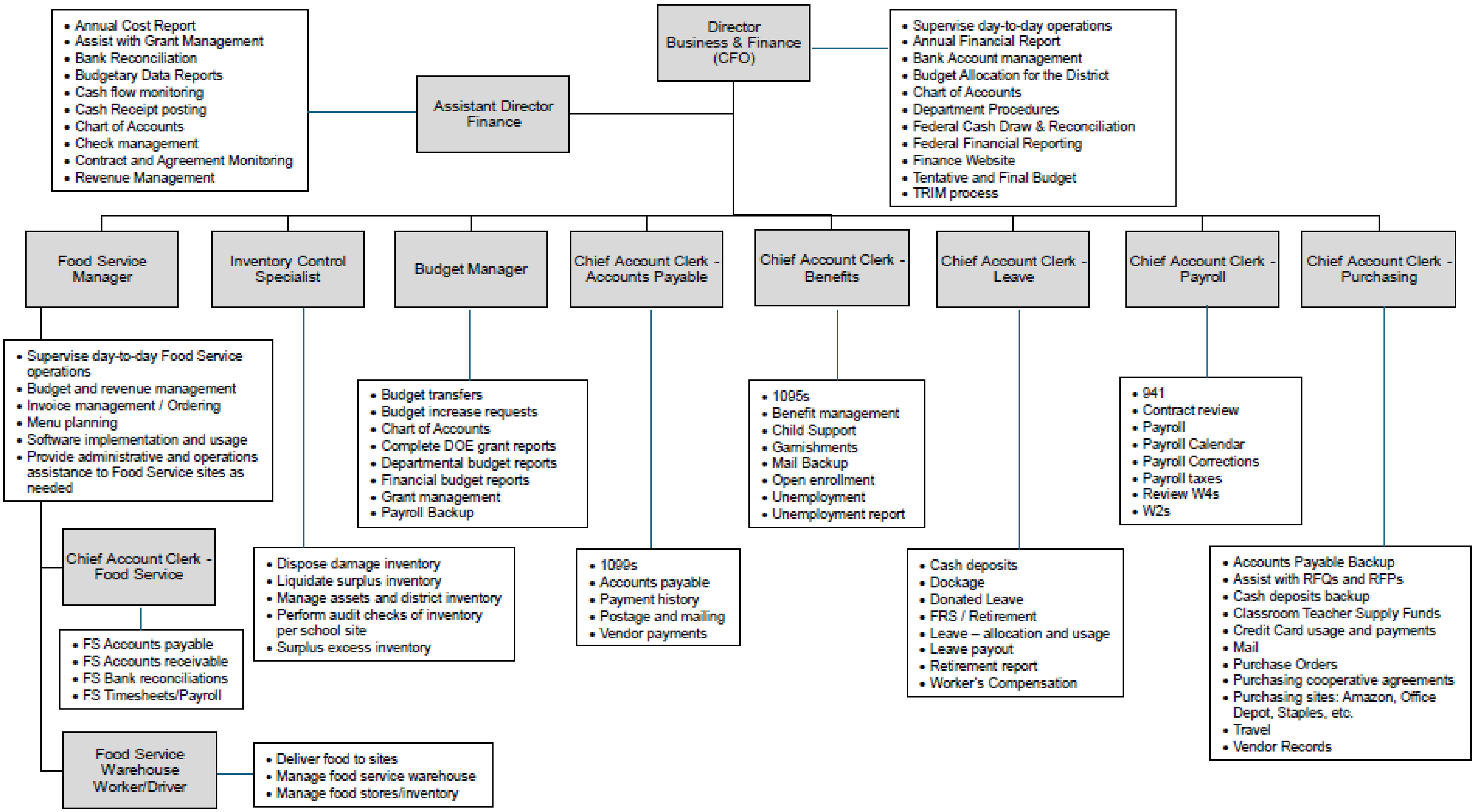
GCSD hired a retired CFO to assist the former Director. When the former Director left, another retired CFO was hired on a contract basis to assist the current Director of Business and Finance with restoring the District's financial records.

The District created and filled positions to support the Financial Operations, and the consultant and Director are training the new and existing employees in the correct way to manage processes, while they attempt to recreate financial records going back several years.

Based on interviews and a review of current documents, the current staff are eager to learn and are making attempts to streamline processes and reduce errors.

**Exhibit 2-3** shows the organization structure of the Finance Office with a brief description of the assigned duties for each position.

**Exhibit 2-3**
**Finance Office Organization**




*Source: Director of Business and Finance, March 2026.*

Job descriptions for the positions are outdated and are not aligned with the work the staff is currently doing. According to the Director, she is not ready to update the job descriptions as many of the positions are still in training. As they are trained in the handling of a function, they will assume additional duties and responsibilities, which are currently being managed by the Director and consultant.

**RECOMMENDATION 2-1: As soon as practically appropriate, update the job descriptions for all Finance positions to reflect their assigned roles and responsibilities.**

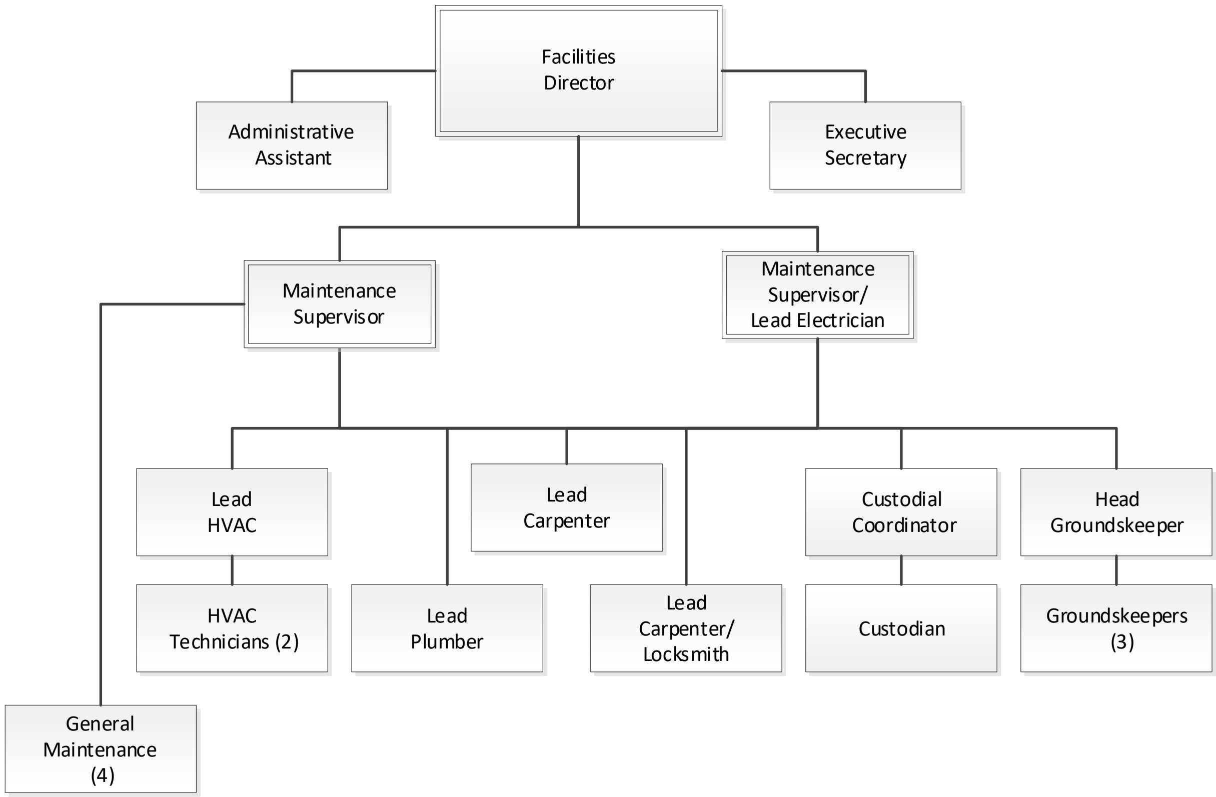
### 2.1.2 Facilities Use and Management

**OBSERVATION: The inconsistent roles and responsibilities of the Supervisor positions in the Facilities and Maintenance Department blur the lines of authority within the management structure.**

The organization chart does not reflect the actual operational practices of the Facilities and Maintenance Department In FY 2025, the Department eliminated the Assistant Director position, and created two Supervisor positions. Although there are two supervisors on the organization chart, staff told the review team that one supervisor acts as an Assistant Director. As shown in **Exhibit 2-4**, the Facilities and Maintenance Department organization chart shows that both Supervisors report to the Director, but in practice, one of the Supervisors reports to the other Supervisor.

The organization chart also has the lead and head staff, along with the Custodial Coordinator, dually reporting to both Supervisors, but trades staff said that they receive direction and supervision primarily from only one Supervisor.

**Exhibit 2-4**
**Facilities and Maintenance Department Organization Chart**




*Source: GCSD Facilities Director, March 2026.*

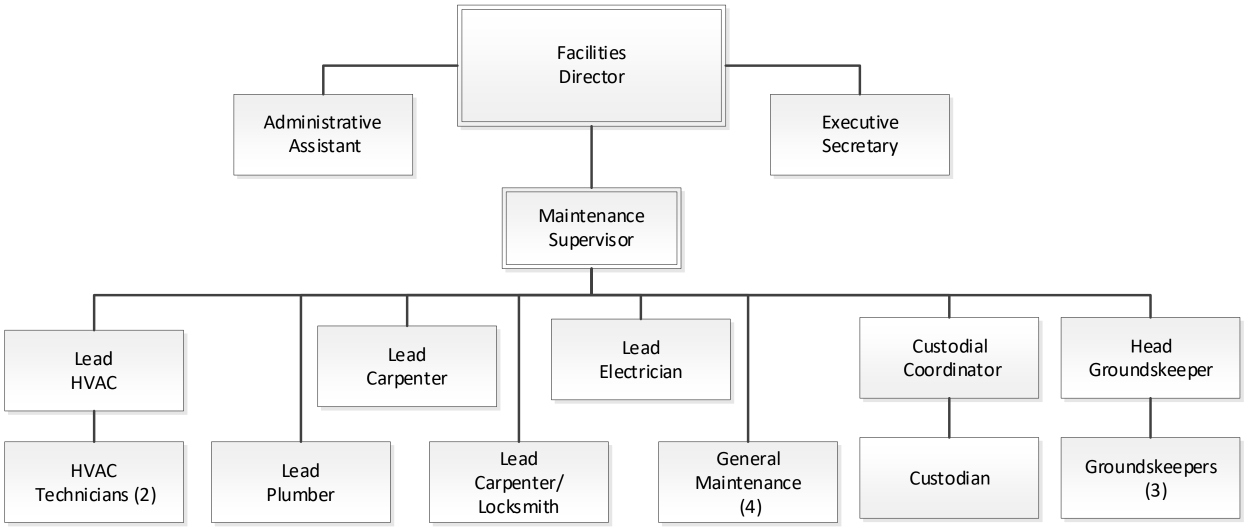
One Supervisor has four General Maintenance staff who report to the position, but the other supervisor does not have staff who report to the position in a comparable manner. One Supervisor position also holds the single lead position for the electrical trade, making it difficult to supervise when the primary work is to complete work orders for that trade.

Maintaining an organization chart that reflects the actual reporting relationship makes the reporting relationship and lines of authority clear to leadership and staff as well as external stakeholders.

**RECOMMENDATION 2-2: Reorganize the Facilities and Maintenance Department to reflect the actual reporting relationships and lines of authority and update the organization chart accordingly.**

The implementation of this recommendation aligns the organization chart with the Department's current operations. **Exhibit 2-5** shows the recommended structure.

**Exhibit 2-5**
**Facilities and Maintenance Department Recommended Organization**




*Source: Ressel team, 2026.*

**OBSERVATION: The Facilities and Maintenance Department does not appear to be consistent with its definitions of the lead and head role in terms of their responsibilities and direct reports.**

The role of lead among the trades positions does not consistently mean that they have a supervisory role, meaning they have direct reports that they annually evaluate, oversee and assign their work daily. The Lead HVAC position has two staff reporting to the position, but three other lead positions have no direct reports. The Lead Electrician position is also classified as a Supervisor and shares overall responsibility for all the trades positions with the other Supervisor. The organization chart shows two lead Carpenter positions, but staff reported that in practice, one position is Lead Carpenter, and one position is Lead Locksmith. Neither of these positions have direct reports. Similarly, the Head Groundskeeper has three direct reports.

The bargaining agreement found online for the Gadsden Educational Staff Professional Association provides a table showing the salary grades by position title, however the agreement does not elaborate on the job duties, experience or credentialling requirements, etc. which would differentiate one title from another. A review of job descriptions for the Maintenance function, descriptions for trades positions such as carpenters and plumbers were available, but none of the job descriptions were for lead positions of any kind. The Head Groundkeeper description specifically showed that the position supervised groundskeepers. The Coordinator of Custodian position description says this position supervises a secretary. Additionally, job descriptions have adoption or revision dates from 2000 to 2022.

Since the titles are used as the basis for pay rates in the bargaining agreement, the titles are important. According to experts, differences in pay are only justified when they are based on legitimate, job-related factors such as experience, qualifications, skills, performance, and supervisory responsibilities.

**RECOMMENDATION 2-3: Review and update job descriptions. in collaboration with the bargaining unit, to reflect actual work performed, and establish titles based on key factors including legitimate, job-related factors such as experience, qualifications, skills, performance, and supervisory responsibilities.**

### 2.1.3 Portable Classroom Use

**This subtask is not applicable because the Facilities and Maintenance Department supports and maintains the portable classrooms in the same manner that they do other District buildings.**

### 2.1.4 Instructional Technology

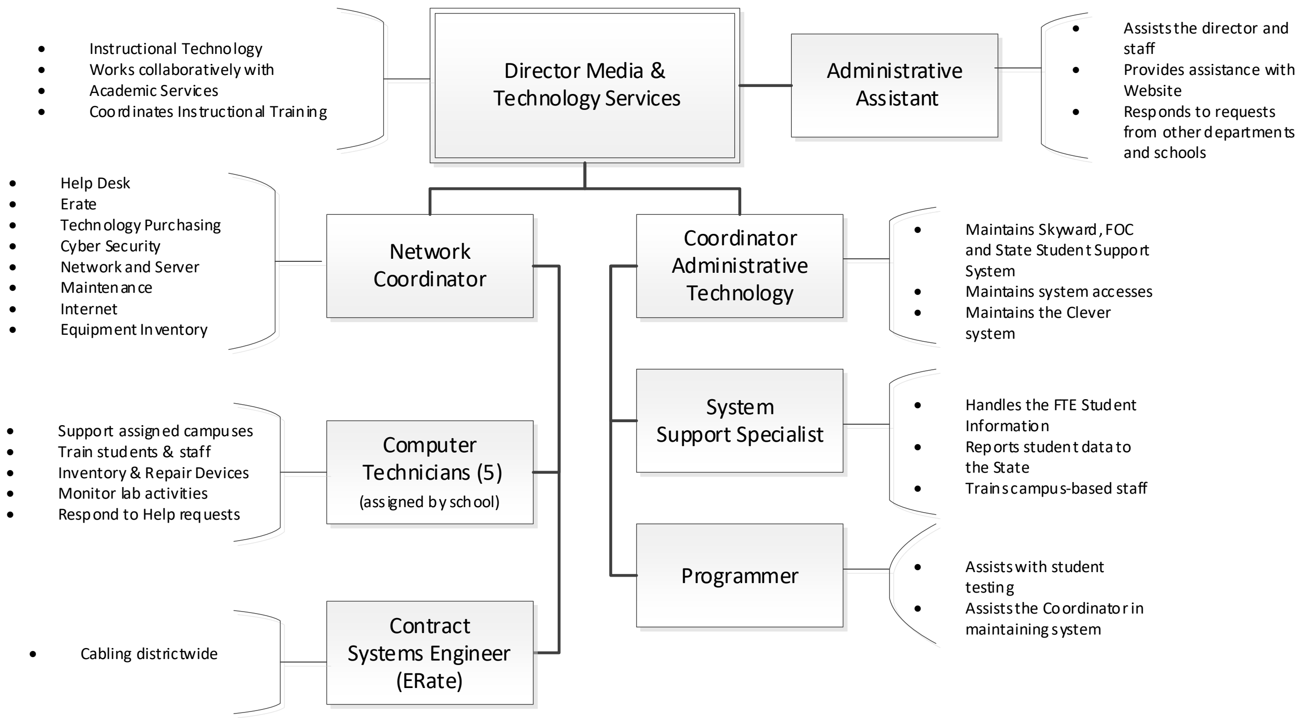
**OBSERVATION: The Media and Instructional Technology Department is organized to address specific aspects of the District's technology-related needs; although the September 2023 organization chart provided by the department does not reflect the actual structure, there is minimal overlap between and among the Divisions.**

The 2023 Organization chart provided by GCSD for the Media and Instructional Technology Department was outdated, with contract positions that are no longer with the District, outdated classifications, and insufficient information regarding the number of positions represented by each box on the chart.

Through interviews, the Ressel team was able to compile a chart showing the current structure of the Department with information regarding the roles and responsibilities of each position.

As shown in **Exhibit 2-6**. the organization chart contains four direct reports to the Director, with three primary groups within the Department, including Instructional Technology, Network (Support Services), and Student Information.

**Exhibit 2-6**
**Media and Instructional Technology Organization**




*Source: Compiled by the Ressel team, May 2026.*

The Director is technically over Instructional Technology and has limited involvement with the other areas except as needed for instructional purposes. She primarily works with the Academic areas in support of programs and curricular development, training, and implementation. She is supported by an administrative assistant who also provides technical assistance for the District's Website.

The Technology Coordinator for Student Information maintains Skyward, FOCUS, and State Student Support Services (SSS). System and the Clever system, which is a third-party interface system that pulls student info in and out of FOCUS. She has two direct reports who work with student counts, testing, and other student-related data gathering and reporting.

The Network Coordinator oversees all internet, network, and equipment, and he and his five staff issue and track all devices and equipment and provide support for the central office and the schools. This section also maintains the Help Desk system.

The five technicians who report to the Network Coordinator in the central office are physically housed on the campuses. Each technician works with an assigned campus or group of campuses, and the Network Coordinator addresses the needs of central office; all work together to address critical needs at a single campus or location when necessary. The Coordinator also has one person in the field that is responsible for cabling at all the schools.

Each campus has designated campus-level staff that assist the staff at their campus with academic applications and perform minor diagnostics and repairs, as needed. These individuals are teachers or other staff with an interest in technology, and the Department provides technical training for them during the summer to assist them in performing these additional duties.

**RECOMMENDATION 2-4: Update the organization chart to reflect actual reporting relationships, correct titles, and structures.**

### 2.1.5 Safety and Security

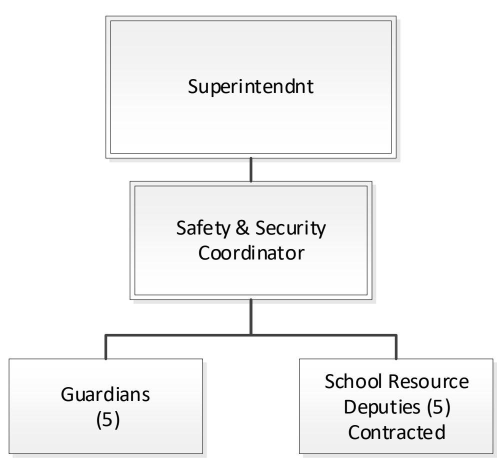
**OBSERVATION: The Safety and Security Coordinator reports to the Superintendent as required in s.1006.07 (6) (a) *Florida Statutes*, but the titles used for the position are inconsistent between the organization chart, the working title, and the payroll files.**

The following in **s**.1006.07 (6) (a) *Florida Statutes* cites the requirement regarding the safety and security structure:

> *(6) SAFETY AND SECURITY BEST PRACTICES.—Each district school superintendent shall establish policies and procedures for the prevention of violence on school grounds, including the assessment of and intervention with individuals whose behavior poses a threat to the safety of the school community.*
> *(a) School safety specialist.—Each district school superintendent shall designate a school safety specialist for the district. The school safety specialist must be a school administrator employed by the school district or a law enforcement officer employed by the sheriff's office located in the school district.*

As shown in **Exhibit 2-7**, the District's organizational structure has defined the safety and security function with clear lines of authority by reporting to the Superintendent, supervising the guardians, and coordinating with the contracted deputies.

**Exhibit 2-7**
**School Safety Organization**




*Source: School Safety Specialist, April 2026.*

GCSD does not use the same naming convention in its different documents. The organization chart labels the head safety position as Safety and Security Coordinator, but the working title used for the position is School Safety Specialist, and the payroll files name the position as Safety and Security Specialist. For purposes of this report, the Ressel team is consistently using the title of Safety and Security Coordinator.

In addition, the Assistant Superintendent of Support Services provides time management and administrative support to the Safety and Security Coordinator, but that dual reporting role is not identified in the organization chart.

Using different names in documents may inadvertently create confusion during an emergency.

**RECOMMENDATION 2-5: Use consistent position name and reporting relationship on all District documentation for the lead safety and security position to maximize clarity for internal and external stakeholders.**

To implement this recommendation, use the name School Safety Specialist in all District documentation because this title is the name cited in the s.1006.07 (6) (a) *Florida Statutes.*

**OBSERVATION: The Guardian positions clearly report to the Safety and Security Coordinator, but the titles used for the position are inconsistent between the organization chart, the working title, and the payroll files.**

The District's organizational structure has defined the safety and security function with clear lines of authority of the guardians and School Resource Deputies reporting to the Safety and Security Coordinator. However, GCSD is not consistent in the titles used for Guardians in different documents. The District's organization chart labels the positions as guardians, but the working title used for the position is Safe School Officers, and the payroll files name the position as Safety and Security Officers.

GCSD created and filled the guardian positions and adopted the guardian program as defined in s. 1006.12 (3) (a) (2) *Florida Statutes*, "An employee of a school district or a charter school who is hired for the specific purpose of serving as a school guardian."

Chapter 30.15 (k) *Florida Statutes* references the authority of the guardians, stating in part, "Persons certified as school guardians have no authority to act in any law enforcement capacity except to the extent necessary to prevent or abate an active assailant incident."

Using different titles for the guardian role at the campuses creates a potential risk of confusion during a crisis on a campus because of the credentialling requirements, the lack of authority to act in any law enforcement capacity, and the distinct roles and responsibilities of guardians versus that of deputies.

**RECOMMENDATION 2-6: Consistently use the title of Guardian in all District documentation to recognize the credentialling, authority and responsibility of the position.**

### 2.1.6 Bonded Indebtedness

**OBSERVATION: Organizationally, the Finance Department is responsible for oversight and recoding of pari-mutuel replacement revenues, reporting, and repayment of the debt.**

The former Chief Finance Officer was responsible for oversight, reporting, and payment of the bonded indebtedness of the District; today, the current CFO has assumed that responsibility. The Assistant Director of Finance is responsible for recording the pari-mutuel replacement revenues pledged to repay the bond. This structure, with oversight by the current CFO, ensures the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

## *2.2 STAFFING LEVELS*

**Subtask 2-2: Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices – Overall conclusion: (Partially Meets)**

### 2.2.1 District Support for Areas Under Review

**OBSERVATION: GCSD has increased full-time equivalent (FTE) Administrator and Manager positions by 42 percent over the last five years, including six additional Instructional Administrator positions and three additional Non-instructional Administrator positions.**

Over the last three years, the District has been restructuring the organization to improve academic performance and regain control over the financial management functions. The Superintendent's direct reports increased by once position since the 2024 OPPAGA report; a Public Relations Coordinator was added that also reports to the Superintendent.

**Exhibit 2-8** focuses on GCSD's total full-time equivalent (FTE) staffing trends over the last five years. As shown, the student-to-staff ratios have shifted by category while total FTE staffing decreased by 15 positions and the student-to-staff ratios decreased by 6.0 percent.

Non-Instructional positions are primarily added in the Finance Department; in 2024, the CFO had six direct reports, and today the CFO has eight finance-related direct reports. In addition, Food Service and the Food Service warehouse operations report to the CFO.

All but two of the Finance positions are new and in training. They have not all assumed their full duties; the unassumed duties are still being conducted by the consultant and CFO and are gradually being moved to new positions as they are trained and ready to accept additional duties. In 2024, the Ressel team recommended the addition of one Finance position, therefore, a reduction of one position may be possible, once all Finance staff are fully trained, the financial records are restored, and policies and procedures are in place to ensure that functions are performed as required. Until that time, any change in staffing level would require the CFO and consultant to assume an even greater share of the workload, which would further delay the restoration of the financial management function. **Exhibit 2-9** compares GCSD's total FTE staffing to that of its peers. In comparison to its peers, GCSD's student-to-staff ratios varies by category and in total are lower than the peer averages, indicating that GCSD has more staff per student than its peers.

**Exhibit 2-8**
**GCSD FTE Staffing Trends**
**FY 2022 through FY 2026**

| | FY 2022 | FY 2023 | FY 2024 | FY 2025 | FY 2026 | Change | % Change |
|---|---|---|---|---|---|---|---|
| **Student Enrollment From FLDOE** | 4,159 | 4,063 | 4,169 | 4,078 | 3,833 | -326 | -7.8% |
| **OFFICIALS, ADMINISTRATORS AND MANAGERS** | | | | | | | |
| Officials, Administrators and Managers-Instructional | 12 | 14 | 17 | 18 | 18 | 6 | 50.0% |
| Officials, Administrators and Managers-Non-Instructional | 9 | 11 | 12 | 11 | 12 | 3 | 33.3% |
| **Total Officials, Administrators, Managers** | **21** | **25** | **29** | **29** | **30** | **9** | **42.9%** |
| Consultants, Supervisors of Instruction | 6 | 6 | 7 | 8 | 8 | 2 | 33.3% |
| Principal | 11 | 10 | 10 | 10 | 10 | -1 | -9.1% |
| Assistant Principals | 17 | 13 | 12 | 10 | 14 | -3 | -17.6% |
| Deans, Curriculum Coordinators | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Community Education Coordinators | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| **Total Administrative Staff** | **55** | **54** | **58** | **57** | **62** | 7 | **12.7%** |
| **Student to Administrative Staff Ratio** | **75.6** | **75.2** | **71.9** | **71.5** | **61.8** | -13,5 | **-0.6%** |
| **SUPPORT STAFF** | | | | | | | |
| Other Professional Staff Noninstructional | 38 | 40 | 39 | 42 | 35 | -3 | -7.9% |
| Paraprofessionals | 81 | 79 | 84 | 83 | 85 | 4 | 4.9% |
| Technicians | 7 | 8 | 8 | 8 | 9 | 2 | 28.6% |
| Administrative Support Workers | 47 | 44 | 51 | 46 | 47 | 0 | 0.0% |
| Service Workers | 156 | 162 | 164 | 148 | 138 | -18 | -11.5% |
| Skilled Crafts Workers | 11 | 11 | 10 | 11 | 10 | -1 | -9.1% |
| Unskilled Laborers | 5 | 4 | 8 | 8 | 8 | 3 | 60.0% |
| **Total Support Staff** | **345** | **348** | **364** | **346** | **332** | -13 | **-3.8%** |
| **Student to Support Staff Ratio** | **12.1** | **11.7** | **11.5** | **11.8** | **11.5** | --0.5 | **-2.1%** |
| **Student Enrollment From FLDOE** | 4,159 | 4,063 | 4,169 | 4,078 | 3,833 | -326 | -7.8% |
| **INNSTRUCTIONAL STAFF** | | | | | | | |
| Elementary Teachers (PK-6) | 128 | 140 | 134 | 141 | 141 | 13 | 10.2% |
| Secondary Teachers (7-12) | 122 | 106 | 107 | 95 | 94 | -28 | -23.0% |
| Exceptional Education Teachers | 45 | 48 | 44 | 49 | 45 | 0 | 0.0% |
| Other Teachers | 14 | 12 | 26 | 14 | 14 | 0 | 0.0% |
| **Total Teachers** | **309** | **306** | **311** | **299** | **294** | -15 | **-4.9%** |
| **Student to Teacher Ratio** | **13.5** | **13.3** | **13.4** | **13.6** | **13.0** | 0.4 | **1.6%** |
| School Counselor | 16 | 15 | 14 | 13 | 12 | -4 | -25.0% |
| Visiting Teachers/Social Workers | 7 | 8 | 7 | 11 | 12 | 5 | 71.4% |
| School Psychologists | 4 | 3 | 3 | 4 | 4 | 0 | 0.0% |
| Librarians/Audio Visual Workers | 6 | 6 | 8 | 6 | 7 | 1 | 16.7% |
| Other Professional Instructional Staff | 29 | 37 | 32 | 33 | 33 | 4 | 13.8% |
| **Total Instructional Staff** | **371** | **375** | **375** | **366** | **362** | -9 | **-2.4%** |
| **Student to Instructional Staff Ratio** | **11.2** | **10.8** | **11.1** | **11.1** | **10.6** | -0.6 | **-3.2%** |
| **Total Full-Time Staff** | **771** | **777** | **797** | **769** | **756** | -15 | **-1.9%** |
| **Student to Full-Time Staff Ratio** | **5.4** | **5.2** | **5.2** | **5.3** | **5.1** | 0.3 | **-6.0%** |

*Source: FL Department of Education, May 2026.*

**Exhibit 2-9**
**FTE Staffing Peer Comparison**
**FY 2026**

| | Gadsden | Jackson | Jefferson | Suwannee | Taylor | Wakulla | Avg. w/o Gadsden |
|---|---|---|---|---|---|---|---|
| Student Enrollment w/o Charter Schools | **3,833** | 5,669 | 677 | 5,831 | 2,379 | 4,962 | 3,904 |
| **OFFICIALS, ADMINISTRATORS AND MANAGERS** | | | | | | | |
| Officials, Administrators and Managers-Instructional | **18** | 5 | 3 | 11 | 3 | 7 | 6 |
| Officials, Administrators and Managers-Non-Instructional | **12** | 9 | 5 | 9 | 6 | 8 | 7 |
| **Total Officials, Administrators, Mgrs.** | **30** | **14** | **8** | **20** | **9** | **15** | **13** |
| Consultants, Supervisors of Instruction | **8** | 3 | 1 | 6 | 2 | 0 | 2 |
| Principal | **10** | 13 | 2 | 9 | 6 | 9 | 8 |
| Assistant Principals | **14** | 16 | 2 | 11 | 2 | 10 | 8 |
| Deans, Curriculum Coordinators | **0** | 0 | 2 | 12 | 2 | 1 | 3 |
| Community Education Coordinators | **0** | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total Administrative Staff** | **62** | **46** | **15** | **58** | **21** | **35** | **35** |
| **Student to Administrative Staff Ratio** | 61.8 | 123.2 | 45.1 | 100.5 | 113.3 | 141.8 | 111.5 |
| **SUPPORT STAFF** | | | | | | | |
| Other Professional Staff Noninstructional | **35** | 6 | 4 | 22 | 8 | 17 | 11 |
| Paraprofessionals | **85** | 185 | 14 | 99 | 67 | 101 | 93 |
| Technicians | **9** | 3 | 0 | 5 | 3 | 4 | 3 |
| Administrative Support Workers | **47** | 67 | 5 | 51 | 27 | 42 | 38 |
| Service Workers | **138** | 85 | 29 | 98 | 76 | 93 | 76 |
| Skilled Crafts Workers | **10** | 11 | 0 | 5 | 3 | 3 | 4 |
| Unskilled Laborers | **8** | 18 | 3 | 13 | 1 | 7 | 8 |
| **Total Support Staff** | **332** | **375** | **55** | **293** | **185** | **267** | **235** |
| **Student to Support Staff Ratio** | 11.5 | 15.1 | 12.3 | 19.9 | 12.9 | 18.6 | 16.6 |
| Student Enrollment w/o Charter Schools | **3,833** | 5,669 | 677 | 5,831 | 2,379 | 4,962 | 3,904 |
| **INSTRUCTIONAL STAFF** | | | | | | | |
| Elementary Teachers (PK-6) | **141** | 198 | 20 | 164 | 65 | 121 | 114 |
| Secondary Teachers (7-12) | **94** | 151 | 17 | 127 | 69 | 120 | 97 |
| Exceptional Education Teachers | **45** | 63 | 7 | 35 | 24 | 55 | 37 |
| Other Teachers | **14** | 30 | 4 | 15 | 8 | 3 | 12 |
| **Total Teachers** | **294** | **442** | **48** | **341** | **166** | **299** | **259** |
| **Student to Teacher Ratio** | 13.0 | 12.8 | 14.1 | 17.1 | 14.3 | 16.6 | 15.1 |
| School Counselor | **12** | 15 | 1 | 15 | 4 | 3 | 8 |
| Visiting Teachers/Social Workers | **12** | 0 | 1 | 2 | 3 | 5 | 2 |
| School Psychologists | **4** | 0 | 0 | 1 | 0 | 0 | 0 |
| Librarians/Audio Visual Workers | **7** | 8 | 0 | 7 | 3 | 6 | 5 |
| Other Professional Instructional Staff | **33** | 27 | 1 | 11 | 15 | 20 | 15 |
| **Total Instructional Staff** | **362** | **492** | **51** | **377** | **191** | **333** | **289** |
| **Student to Instructional Staff Ratio** | 10.6 | 11.5 | 13.3 | 15.5 | 12.5 | 14.9 | 13.5 |
| **Total Full-Time Staff** | **405** | **433** | **83** | **366** | **218** | **317** | **284** |
| **Student to Total Staff Ratio** | 9.5 | 13.1 | 8.1 | 15.9 | 10.9 | 15.7 | 13.8 |

*Source: FL Department of Education, May 2026.*

Staffing costs, including salaries and benefits, typically make up more than 80 percent of a school district's budget. Because state and most federal funds are linked to the number of students served overall and in special needs categories, maintaining reasonable student to staff ratios is needed to maintain fiscal balance in a district. The District's 10.6:1 ratio for students to instructional staff is the lowest of all the peers. The student to total staff ratio at 9.5:1 is lower than all the peers except Jefferson. Based on the 5-year trends, administrative positions have grown while instructional staff decreased based on declining student enrollment. The administrative staffing levels are clearly out of line with the peer districts and the trend toward adding additional administrative staff is an area of concern. To maintain the administrative staffing levels based on the student enrollment declines of 7.8 percent, four administrative positions would have been eliminated.

Creating a sustainable instructional and non-instructional staff allocation model that meets the needs of the students but is based on fair and equitable standards is critical to financial stability.

**RECOMMENDATION 2-7: Establish student-to-staff allocation models to ensure that both instructional and non-instructional staffing levels are linked to the number and needs of the students served; in the administrative area, eliminate the recently created Public Relations Coordinator position and reassign those duties to the Community Engagement team.**

### 2.2.2 Facilities Use and Management

**OBSERVATION: Multiple trades operate with only one position, with no succession planning, increasing the risk that the continuity of services would decline if the position were vacant.**

The District has four trades with one position that conducts all the work for that area, including Electrician, Plumber, Carpenter, and Locksmith.

The District's HVAC lead position has two staff who report to the position, but the lead position is vacant. The sole Electrician position is vacant as of May 2026. The District has an increased risk that should the sole position leave the District; they do not have an alternate plan to address those trades. The District may have to contract for the trade until the Director of Facilities and Maintenance fills the vacant position with experienced staff.

Schoolbusinessnow.org cites that, "Effective cross-training in school districts combines strategic planning, skill mapping, structured training, and compliance alignment to create a resilient, adaptable workforce that can sustain operations even when key staff are unavailable."

**RECOMMENDATION 2-8: Develop a cross-training or supporting role for the trades with only one position.**

**OBSERVATION: One Facilities and Maintenance Department Supervisor has more staff reporting to the position than the accepted span of control.**

One of the two Facilities and Maintenance Supervisors has 13 staff who report to the position. The 13 staff include:

- The second Supervisor
- Four General Maintenance staff
- Head Groundskeeper
- Lead Plumber

- Lead Carpenter
- Lead HVAC (vacant); since vacant, the two HVAC staff report to the Supervisor
- Lead Carpenter/Locksmith
- Custodial Coordinator

The accepted industry standard for the span of control is six to eight positions.

**RECOMMENDATION 2-8: Rebalance the number of staff who report to the one supervisor and distribute some positions to the second supervisor.**

Note that this recommendation would no longer be necessary if the District adopted proposed **Recommendation 2-2** to reorganize the Department to the actual practice of how it operates.

**OBSERVATION: The Facilities and Maintenance Department staffing level is near industry standards.**

The District has 1.2 million square feet. Excluding the Facilities and Maintenance Department square feet, the District has 1.17 million square feet to maintain. The Department has 15 positions, including three HVAC staff, and one of each: Plumber, Carpenter, Electrician, and Locksmith, plus four Maintenance Worker positions. The Department also has four groundskeeper positions. The count excludes one Supervisor but includes the second Supervisor who is in the count as the Electrician.

An accepted best practice is to compare the District's current staffing level with the standard published in American School and University M&O Cost Study. The study indicates that a ratio of one maintenance staff to 107,439 square feet of space is an appropriate guide to use when staffing maintenance personnel. The standard references Electricians, HVAC Technicians, general Maintenance Workers, and Grounds crews as Maintenance personnel.

Including all the maintenance staff in the calculation compared to the industry standard, the District should have 11 Maintenance staff (1,168,632 total square feet/107,439 industry standard square feet = 11 staff).

The District has 15 positions, but two of the positions are vacant, resulting in an actual count of 13 staff. The level of 13 staff is close to consistent with the industry standard, especially given that the District will soon have a new K-8 school with additional maintenance needs.

### 2.2.3 Portable Classroom Use

**This subtask is not applicable because portable classrooms do not have program staffing levels to assess.**

### 2.2.4 Instructional Technology

**OBSERVATION: Staffing levels within the GCSD Media & Instructional Technology Department appear to be near industry standards.**

Based on a total of approximately 6,000 student and staff devices districtwide, the 11-member Media & Instructional Technology team is servicing an average of 545 devices each, which is just above the standard in schools of between 200 and 500 devices per support person. Each school has an assigned technician that provides direct services to their assigned campuses. The technicians maintain the inventory of devices at each campus, service the student and staff devices, maintain and upgrade software as needed and maintain the classroom-specific equipment. In addition to the technicians, there are individuals assigned to each campus who provide support and assistance when needed.

In addition, the Department services 24 core servers, 48 immediate distribution frame (IDF) servers, 48 core switches, 12 IDF switches, and 12 routers.

The District also has contracts with the Panhandle Area Educational Consortium (PAEC) that supplement existing staff levels including:

- Gateway Educational Computing Services provide software updates, maintenance, training, and technical assistance.
- Human Resource Management Services which include training and support for the implementation of Skyward Fast Track.
- Student Data Services, which includes help desk support, two days per year on-site with a Student Data Services staff member, and training.

Staffing levels, combined with contracted services, provide adequate and appropriate technology-related staffing.

### 2.2.5 Safety and Security

**OBSERVATION: The number of staff assigned is consistent with s. 1006.12 *Florida Statutes* that require at least one Safe School Officer on every campus.**

The District has established its safety and security staffing to include a combination of safety and security officers who are District staff assigned as guardians, as well as contracted deputies.

GCSD established that each campus has a Safe School Officer. The law defines Safe School Officers as a school resource officer, a school safety officer, a guardian, or a security guard. The requirement is referenced in s. 1006.12 *Florida Statutes*: Safe-school officers at each public school.—For the protection and safety of school personnel, property, students, and visitors, each district school board and school district superintendent shall partner with law enforcement agencies or security agencies to establish or assign one or more safe-school officers at each school facility within the district.

The staffing structure includes five District staff who are guardians and five contracted law enforcement deputies primarily with the Gadsden County Sheriff's Office (GCSO). GCSD has established an agreement with the Chattahoochee Police Department and the Havana Police Department to provide an officer who serves as an alternate if the guardian is absent from designated schools. In addition, GCSD established an agreement with the Quincy Police Department to provide an officer for the Carter Parramore Academy and to provide an officer who serves as an alternate if the guardian is absent from designated schools.

The staffing structure for each campus includes the following:

- Guardian: Quincy George W. Munroe Elementary
- GCSO: Gadsden Elementary Magnet
- Guardian and GCSO as alternate: Greensboro Elementary School
- GCSO: West Gadsden Middle
- Guardian and Quincy Police Department as alternate: Stewart Street Elementary School
- GCSO: Gadsden County High School
- Guardian and Chattahoochee Police Department as alternate: Chattahoochee Elementary School
- GCSO or Havana Police Department as alternate: Havana Magnet School
- Quincy Police Department: Carter Parramore Academy
- Guardian and Quincy Police Department as alternate: James A. Shanks Middle

The National Association of School Resource Officers provides a common staffing standard of one sworn law enforcement officer for every 1,000 students. This ratio is often cited as a minimum recommendation to allow for regular campus presence, incident response, and proactive threat identification. The campuses meet that standard as they each have less than 1,000 students.

### 2.2.6 Bonded Indebtedness

**This subtask is not applicable because there are no staff exclusively assigned to managing the bonds.**

# CHAPTER 3: ALTERNATIVE DELIVERY METHODS

# 3.0 ALTERNATIVE DELIVERY METHODS

**Chapter 3** presents audit findings related to alternative delivery methods used in the program areas under review. As part of the fieldwork, Ressel & Associates examined the programs and services currently being provided through shared service or outsourced/contract arrangements and also assessed what, if any, activities, or services, might be delivered in an alternative method. Further, Ressel & Associates evaluated the manner in which the District assesses alternative delivery methods.

The specific audit evaluation tasks performed are provided below.

*3.1* ***Feasibility of Alternative Methods*** -- Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings;

*3.2* ***Cost/Benefit Assessment*** - Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services; and

*3.3* ***Additional Opportunities*** - Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (*e.g.*, other counties, *etc*.).

**Finding on alternative delivery methods:** Partially Meets

**Findings by Research Subtask:**

- Subtask 3.1 - *Feasibility of Alternative Methods –Partially Meets*
- Subtask 3.2 - *Cost/Benefit Assessment – Does Not Meet*
- Subtask 3.3 - *Additional Opportunities – Meets*

Although program administrators are not using documented procedures or processes for their evaluations of in-house services, the review team found evidence in the program areas under review where staff performed undocumented evaluations of in-house services and determined that outside contracting services were a cost effective or efficient way to supplement departmental expertise and/or improve performance levels. Documenting the evaluation could provide historical reference when circumstances change and other alternatives are sought.

The District makes use of several contracted services but does not regularly assess or evaluate the services to verify effectiveness and cost savings. The Ressel team recommends that GCSD implement and document an annual contract evaluation process that can be used to determine whether a contract should be renewed or whether the vendor should be used in the future.

The review team identified one possible opportunity for using part-time contract staff versus full-time regular employees as a way to reduce cost and increase flexibility. Analyzing the critical staffing needs and searching for specific contract services could provide high-quality services on an as needed basis. A full evaluation of the potential for savings or improvements in the quality of service will require further analysis.

## *3.1 FEASIBIITY OF ALTERNATIVE METHODS*

**Subtask 3-1: Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings – Overall conclusion: (Partially Meets)**

### 3.1.1 District Support for Areas Under Review

**OBSERVATION: In evaluating the need for a Chief Finance Officer, the Board and Superintendent chose to hire a less experienced, but very capable person to fill the position, supplemented by the contract services of an experienced former Chief Finance Officer to assist in training and correcting deficiencies in the District's financial systems.**

Competition for a highly qualified and experienced finance officer is intense in Florida and nationally. Through the job posting process, the District located an individual with limited school experience, but significant potential for learning the job. To ensure that she had the information she needed she attended the Institute of Florida School Finance's *Florida School Finance Officer Training* to obtain her CFO Certificate that is required of Finance Directors and Assistant Finance Directors.

The District had contracted with a consultant to assist the former CFO. When the former CFO left the district, this consultant remained in the District for a time. Leadership sought a consultant that had past experience as a CFO and the skills needed to provide the level and type of training needed to reconstitute the department, correct past actions, and support the new Director of Business and Finance (referred to in this report as the Chief Finance Officer of CFO) in the process.

The Board periodically reviews and renews that contract based on the progress to date and the continued need for training and support.

**OBSERVATION: The District has assessed its ability to provide some in-house services and has chosen to participate in some, but not all, of the services provided by the Panhandle Area Educational Consortium (PAEC).**

The Panhandle Area Educational Consortium (PAEC) is Florida's first, legislatively (s. 1001.451 *Florida Statutes*) created the Educational Consortium, founded in 1967 as a support unit to help small districts with limited resources to better serve children, teachers, and administrators.

PAEC presently serves 14 member districts (including the Gadsden County School District), representing over 45,000 students, as well as many other non-member districts that purchase services on a contract basis.

**Exhibit 3-1** provides a breakdown of the services provided and fees paid to PAEC in FY 2024 and FY 2026.

**Exhibit 3-1**
**GCSD's PAEC Contracted Services**
**FY 2024 and FY 2026**

| Service | GCSD Assessment FY 2024 | GCSD Assessment FY 2026 |
|---|---|---|
| PAEC Membership Services | $12,363 | $11,542 |
| Professional Development Center/ Instructional Services | $18,725 | $25,625 |
| Human Resources Support Services | $6,625 | $6,354 |
| Gateway Educational Computing Consultants (Finance/Payroll)<br>*Gateway Support Services Skyward ($4,904.58 credit - 2026)* | $20,355 | $22,406 |
| *Skyward License Fee* ***(flow through to Skyward)*** | $31,629 | $27,446 |
| Skyward Qmlativ conversion Fee (**flow through to Skyward**) | | $5,580 |
| *ISCorp Hosting Fee* (**flow through to Skyward**) | $6,671 | $8,312 |
| Student Data Services | $22,245 | $25,284 |
| **TOTAL** | **$118,612** | **$132,547** |

*Source: Master Resolution and Contract for the Gadsden County School District's Participation in PAEC Central Services, 2024 and 2026.*

At one time, the Board Attorney provided the Board and administration policy updates. GCSD made the decision to contract those services through Neola. Based on the quality and timeliness of those services, the District chose to use the PAEC policy services.

PAEC is also a major supplier of training for the District. A list of the various training opportunities can be found in **Section 4.4.4** of this report.

During interviews, staff repeatedly made references to training and support provided through PAEC for their program areas. Staff identified networking opportunities and monthly or periodic meetings with personnel in similar positions in other districts were identified as one of the most beneficial aspects of the partnership with PAEC. Individuals in the Finance Office had the names and contact information for the PAEC contacts that dealt with their functions in Skyward. They said that the PAEC contacts know they are in training, and have been available and helpful whenever they call.

The overall annual cost for the PAEC services has averaged approximately $120,000 to $150,000 per year over the last few years, which equates to the cost of one or two employees plus benefits.

Through the consortium, the District has access to many people with a wide array of skills and experience.

### 3.1.2 Facilities Use and Management

**OBSERVATION: The Director of Facilities and Maintenance did not conduct a cost/benefit analysis of the feasibility of maintaining an in-house building official function but determined that contracting for a building official maximizes accountability for its construction and renovation projects.**

In 2025, the former Assistant Director in the Facilities and Maintenance Department served as the District's in-house building official. The staff vacated the position, which left the Director of Facilities and Maintenance with a decision to either identify another internal option or to contract externally for the services. The Director of Facilities and Maintenance did not evaluate and document a cost/benefit analysis to consider the options for maintaining the internal function or contracting for the function.

The Florida Building Code requires public educational facilities to comply with the building and fire prevention code. The DOE's State Requirements for Educational Facilities incorporates the Building Code. The building official inspects, approves, and enforces compliance with the Building Code.

The Director of Facilities and Maintenance was aware that Leon County had a certified building official who was available for contracting with school districts, which could provide an independent lens for its building projects. The Director contacted Leon County and secured a continuing service contract for the certified building official to provide independent permitting and inspections for all the District's construction and renovation projects.

The District determined that this method was more efficient financially because they do not have an ongoing construction program like other larger districts that would warrant continuing to have an in-house service.

Without documenting the analysis, should the availability of the Leon County building official shift in the future, the District does not have a record of the methodology and process for reaching its decision.

**RECOMMENDATION 3-1: Document the evaluation process regarding the use, purpose, and role of the certified building official.**

### 3.1.3 Portable Classroom Use

**This subtask is not applicable because portable classrooms are not a service that can be evaluated.**

### 3.1.4 Instructional Technology

**OBSERVATION: The Media and Instructional Technology Department utilizes contracted services on a limited and strategic basis to supplement internal staffing capacity and ensure continuity of operations.**

According to staff, these outsourcing arrangements in the Department have been implemented in response to current fiscal constraints and the need to maintain efficient service delivery across the District.

Certain contracted services are eligible for partial reimbursement through E-Rate funding, resulting in the District bearing 10 percent of the cost, as opposed to 100 percent of the cost associated with full-time employees. For example, for 2025-26, the District renewed contracts with Quincy Telephone for the purchase of eligible equipment and services; Intratech Alliance Corporation for the purchase of eligible equipment; and Applied Com-Tek for the purchase of eligible equipment and services for $392,660. E-Rate paid $301,343, and GCSD paid $91,317 of that cost. Additional information on the E-Rate fund is available in **Section 1.4.3** of this report.

Another example is a contract with Gingham Technology LLC to provide technical support for all types of switches and routers. The total cost is $65,280, or about one-half of the estimated cost of a full-time position with salaries and benefits.

### 3.1.5 Safety and Security

**OBSERVATION: The District has not evaluated its existing in-house guardian program to assess the feasibility, budgetary impact, and programmatic impact of having an in-house program rather than the hybrid model of both in-house guardians and contracted deputies.**

GCSD structures its safety and security program with both guardians who are employed by the District and contracted deputies. The Safety and Security Coordinator reported that the District has structured the program this way for at least six years. The District has not evaluated this existing in-house service model.

The District employs five Safety and Security Officers who serve as guardians at various campuses and contract deputies for the other campuses – both the Gadsden County Sheriff's Office (GCSO), a Quincy Police Department officer and a Chattahoochee Police Department officer as an alternate if a guardian is absent.

The District pays guardians $25 per hour and deputies $45 per hour. The staffing structure for each campus includes the following:

- Guardian: Quincy George W. Munroe Elementary
- GCSO: Gadsden Elementary Magnet
- Guardian and GCSO as alternate: Greensboro Elementary School
- GCSO: West Gadsden Middle
- Guardian and Quincy Police Department as alternate: Stewart Street Elementary School

- GCSO: Gadsden County High School
- Guardian and Chattahoochee Police Department as alternate: Chattahoochee Elementary School
- GCSO or Havana Police Department as alternate: Havana Magnet School
- Quincy Police Department: Carter Parramore Academy
- Guardian and Quincy Police Department as alternate: James A. Shanks Middle

The Crossroads Academy Charter School provides their own security with a guardian.

There are multiple safe-school officer options provided for in s. 1006.12 *Florida Statute*. Districts may assign one or more of the following:

School Resource Officer (SRO)
- Certified law enforcement officers employed by a law enforcement agency.
- Must pass criminal background checks, drug testing, and psychological evaluation.
- Retain full law enforcement powers during employment.
- Work under school board policies but are responsible to the employing law enforcement agency.

School Safety Officer
- Certified law enforcement officers (or those certified under Chapter 943) employed by the district or a law enforcement agency.
- Must pass background checks, drug testing, and psychological evaluation.
- Appointed by the district school board or superintendent.

School Guardian
- Non-law enforcement employees (including teachers, staff, or hired personnel) who may carry firearms after completing a specialized 144-hour training and passing sheriff-run screening.
- Must hold a valid Florida concealed-weapon license or be eligible to carry under Chapter 790.
- Certification is by the county sheriff; appointments to campus are made by the district superintendent, charter school principal, or private school head.
- Participation is voluntary; no one can be required to serve.

School Security Guard
- Licensed under Class D or Class G security agency contracts.

Effective districts evaluate the feasibility and cost savings of alternative methods to analyze and decide about the current operational structure.

**RECOMMENDATION 3-2: Evaluate the feasibility, budgetary impact, and programmatic impact of having an in-house guardian program rather than the hybrid model of both in-house guardians and contracted deputies.**

### 3.1.6 Bonded Indebtedness

**OBSERVATION: GCSD sought out and is approved by the State for funding from the Special Facilities Construction Fund for a new K-8 facility; the District will be required to participate in the estimated $110 million cost based on the equivalent of three years of the District's 1.5 mil rate assessed against the District's nonexempt property values.**

As shown in **Exhibit 3-2**, GCSD has aging school buildings as 48.4 percent of the District's facilities are over 50 years old.

**Exhibit 3-2**
**Age of Permanent Facilities**
**FY 2025**

| District | Total NSF | SQFT 1-10 Yrs. Old | SQFT 11-20 Yrs. Old | SQFT 21-30 Yrs. Old | SQFT 31-40 Yrs. Old | SFT 41-50 Yrs. Old | SQFT >50 Yrs. Old | Avg Age |
|---|---|---|---|---|---|---|---|---|
| **Gadsden CSD** | **1,113,267** | ***0.1%*** | ***3.0%*** | ***28.8%*** | ***16.3%*** | ***3.4%*** | ***48.4%*** | **47** |
| Jackson CSD | 1,423,200 | *22.3%* | *4.9%* | *21.1%* | *8.8%* | *12.2%* | *30.7%* | **38** |
| Jefferson CSD | 282,811 | *0.0%* | *0.2%* | *50.8%* | *14.5%* | *8.9%* | *25.6%* | **43** |
| Suwannee CSD | 996,193 | *1.4%* | *2.5%* | *20.7%* | *20.2%* | *5.1%* | *50.1%* | **43** |
| Taylor CSD | 643,570 | *16.0%* | *0.0%* | *21.4%* | *19.3%* | *11.5%* | *31.8%* | **39** |
| Wakulla CSD | 1,016,618 | *0.8%* | *10.5%* | *24.7%* | *25.4%* | *12.1%* | *26.5%* | **38** |
| **Average w/o Gadsden** | **872,478** | **8.1%** | **3.6%** | **27.7%** | **17.6%** | **10.0%** | **32.9%** | **40.2** |

*Source: Florida Inventory of School Houses, Florida Department of Education, reported as satisfactory on May 2026.*

Recognizing the growing need to provide safe and educationally appropriate facilities, the District's Strategic Continuous Improvement Plan 2023-2027 (Strategic Plan) outlined a goal of building a K-8 school to accommodate the closure of three schools currently in poor condition.

The District could not afford to finance new buildings based on current revenues, and sought Special Facility Funding assistance from the state for a K-8 facility that would consolidate three schools and potentially allow the district to repurpose a fourth.

According to the January 2025 School Board Workshop Minutes, the Project Estimate of the total cost of the project is $110.1 million.

The estimated payback for the District is calculated based on the proceeds from the District's 1.5 mil rate for the three years following the start of construction. Therefore, payback is 1.5 mil per year for 2023-24 through 2024-25 and 2025-26. The 1.5 mil rate generated $3.5 million in 2023-24, the estimated total amount of payback is approximately $10.5 million.

According to Florida Statute, the District will be "required to budget **no more than** the value of 1 mil per year to the project until the District's participation requirement relating to the local discretionary capital improvement millage or the equivalent amount of revenue from the school capital outlay surtax is satisfied."

Leveraging the funding available through the Special Facility Funding assistance program provides the District an alternative solution for financing the new K-8 school for a fraction of the actual cost.

**OBSERVATION: GCSD has sought out grants and lease agreements to fund the purchase of both school buses and white fleet vehicles.**

The Surtax Resolution includes the following statement, "The Plan also includes the making of lease payment under the lease purchase agreements pursuant to sections 1001.42(11)(b)5, and 1013.15(2), F.S., and/or servicing of bond indebtedness to finance expenditures authorized by section 212.055(6), F.S."

GCSD has assessed and implemented a lease agreement with Enterprise Fleet Management to provide District vehicles other than school buses to upgrade the "white" fleet. The Board approved the contract after review by the School Board Attorney on July 22, 2025. According to an analysis performed and presented to the School Board by the vendor, the current white fleet of 25 vehicles is made up of cars, trucks and other service vehicles that are an average of 14 years old, and in poor condition. The district assessed the cost of replacing vehicles on a cyclical basis and found that a lease agreement for 16 vehicles could normalize the cost to $212,936 for year one and an estimate of $157,220 each year thereafter, and ensure that fleet remained safe and dependable. The vendor periodically replaces the vehicles, but the District does not take ownership at the end of the lease.

GCSD's school buses were also aging and in need of replacement. In November 2025, the School Board approved a lease agreement with Highland Electric Fleet Inc. to obtain electric school buses. This will be a 12-year contract that would include eight (8) Type C Electric School Buses with the Clean School Bus Incentive Program. The agreement will require a payment of $136,000 annually. A separate grant administered by the vendor will provide charging stations to support the fleet.

In both instances, the District analyzed the costs and benefits of purchasing the fleet vehicles directly or entering into a lease agreement, and in both instances found an alternative financing solution that would address the need. The School Board Attorney and the Board were involved in the negotiations and the analysis, and the findings are documented in Board minutes and agenda packets.

## *3.2 COST/BENEFIT ASSESSMENT*

**Subtask 3-2: Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services – Overall conclusion: (Does Not Meet)**

### 3.2.1 District Support for Areas Under Review

**OBSERVATION: GCSD uses the services of vendors in almost all aspects of the District's operations, however, there is no documented process in place whereby the vendors are evaluated to verify effectiveness and cost savings achieved, where appropriate.**

The School Board approves both new contracts for goods and services and the renewal of other contracts at nearly every Board meeting. Many of the contracts contain a clause stating that the contract can be renewed one or more times before renegotiating the terms and conditions, which is a common practice.

An examination of the agenda items brought to the Board found a standard form attached to the contract providing basic information on the vendor, the purpose of the contract, the cost, and the like.

As shown in the following example (**Exhibit 3-3**), the form has a space for the name of the individual who prepared the agenda item, and spaces for the Superintendent and Board Chair to sign when approved.

**Exhibit 3-3**
**Example of Agenda Cover Sheet**
**Contract Approval and Renewal**

**SUMMARY SHEET**

**RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA**

**AGENDA ITEM NO:** __8b___-____

**DATE OF SCHOOL BOARD MEETING:** 3/25/2025

**TITLE OF AGENDA ITEM:** PAEC Contract Agreement – Actuarial Services

**DIVISION:** Business & Finance

**_____ This is a CONTINUATION of a current project, grant, etc.**

**PURPOSE AND SUMMARY OF ITEM:**
**(Type and Double Space)**

This contract is with PAEC (Panhandle Area Educational Consortium) and Gabirel, Roeder, Smith & Company (GRS) for actuarial services and to implement GASB (Governmental Accounting Standards Board) Statement 75 related to OPEB (Other Post Employment Benefits). The contract period is April 1, 2025, through June 30, 2027, with pricing as follows:

| | |
|---|---|
| 2025 Supplemental Fee | $9,600 |
| 2026 Supplemental Fee | $3,100 |
| Actuarial Services | $10,193 ($9,600 GRS Services and $593 Consortium Fees) |

This contract must be approved by the Board and signed by the Superintendent.

**FUND SOURCE:** **General Fund**
**AMOUNT:** **FY 24-25 $19,793.00, FY 25-26 $3,100.00**
**PREPARED BY:** **Marleni Bruner**
**POSITION:** **Director of Finance**

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered ___________

CHAIRMAN'S SIGNATURE: page(s) numbered __________________

*Source: GCSD Board Agenda packet, March 2025.*

The Ressel team found no evidence that requests for contract renewals contained a statement regarding vendor performance to date or an evaluation by the users regarding the quality of work performed or goods received, timeliness of the services or goods received, or any indication that the staff has reassessed the need, costs, and benefits of the goods or services being provided.

According to staff, there are only limited times when a contract with a renewal provision is not renewed according to the contract provisions. There is also no evidence found that indicated that contract provisions were renegotiated to reduce costs or improve the quality of goods or services provided.

Many school districts conduct an evaluation of the contracts annually or at the time of renewal. The evaluation is typically provided by the individual responsible for oversight of the contract and has the most direct contact with the vendor. The evaluation itself assesses the vendor's compliance with the contract provisions in terms of quality, timeliness, and value.

**RECOMMENDATION 3-3: Implement an annual contract evaluation process that can be used to determine whether a contract should be renewed or whether the vendor should be used in the future.**

### 3.2.2 Facilities Use and Management

**OBSERVATION: The District assessed its contracted lawn services to determine the service impact to campuses as well as the cost savings and shifted to an in-house service model, with contracted services available to supplement the in-house services as needed.**

For many years, the Facilities and Maintenance Department had been contracting lawn service. The District enjoyed the benefit of the contracted service because of their ability to work weekends to service the lawn when there were no students. The Facilities and Maintenance Department supervised the continuing service contract.

Once the District began decreasing its budget in recent years, the Director of Facilities and Maintenance evaluated the service model. After the evaluation, the District decided to partially eliminate the contracted lawn service. However, the Director did not document the analysis. The Department considered the challenges that the in-house service requires lawn maintenance while students are in their classrooms, and if not managed well, provides a potentially negative impact to students during testing.

The Director determined that they could no longer fully contract for lawn service, and they purchased multiple zero-turn lawnmowers and supplies. To implement the model, the District added groundskeeper positions. They now have one head groundskeeper and three groundskeeper positions to provide lawn service to the campuses and other District locations.

The groundskeeper staff provide limited service during the school day and must avoid the campuses during various testing times during the school year. With limited time available for in-house lawn service, the District determined that it was challenging to address all the needs of the campuses.

In some districts, trustees currently in the city or county jails are used on the weekends when children are not on campus, to provide lawn services for the schools. This option has not been fully explored with the Gadsden County Sheriff's Office, to determine the available options for the trustees under their supervision to provide lawn services on the weekend.

**RECOMMENDATION 3-4: Continue to explore the available options for contracted lawn services, including available options through the County Sheriff's Office, and document the costs and benefits of those options.**

### 3.2.3 Portable Classroom Use

**This subtask is not applicable because portable classrooms are not a contracted and/or privatized service to assess.**

### 3.2.4 Instructional Technology

**OBSERVATION: The Media & Instructional Technology Department uses the services of several vendors but has no documented assessments of any contracted and/or privatized services that would verify effectiveness and cost savings achieved.**

The Department makes use of contracted services, particularly when there is a need for additional expertise relating to a specific project or task. For example, the Department makes use of contracted services for highly technical assistance as part of the E-Rate program which is discussed in greater detail in **Section 1.4.3** of this report.

There is, however, no evidence that the Department documented the vendor performance or followed up to verify that cost savings and/or expected benefits were achieved, when applicable.

Many local governments evaluate vendor performance annually, or at the end of a single-year contract, to determine if the vendor is providing the level of expected services. In addition, some evaluations include an analysis of the expected versus actual costs. When services and/or costs fall below expectations, contract termination clauses can be invoked. At this point, the local government has an opportunity to reevaluate the cost/benefit advantages of bringing the function in-house or seeking other contract services.

**RECOMMENDATION 3-5: Implement an annual vendor evaluation process that compares expected service benefits and costs to actual vendor performance.**

### 3.2.5 Safety and Security

**OBSERVATION: The District is operating with an expired Memorandum of Understanding (MOU) between the District and the Gadsden County Sheriff's Office. However, the District has not evaluated the MOU to verify the effectiveness in the service delivery or cost savings.**

GCSD and the Gadsden County Sheriff's Office coordinate on the safety and security program and document the roles of each organization through a Memorandum of Understanding. The District has a combination of safety and security officers who are guardians and contracted deputies.

The MOU establishes the working agreement between the two entities. Both parties signed the current MOU in August 2024 to be effective until May 2025. The result is that both organizations are operating this critical safety and security program with an expired MOU.

The District has not evaluated the MOU and the current structure to verify the effectiveness in the way services are delivered or the potential cost savings. The District pays guardians $25 per hour and deputies $45 per hour. The Safety and Security Coordinator said that the District has had the program structured this way for at least 15 years.

**Exhibit 3-4** provides an excerpt from the MOU:

**Exhibit 3-4**
**Excerpt of the Memorandum of Agreement (School Resource Deputy Program Agreement)**
**GCSD and Gadsden County Sheriff's Office**
**August 2024 through May 2025**

| Select Sections | Key Points |
|---|---|
| Term | August 10, 2024 – May 24, 2025 |
| Funding and Compensation | GCSD will fund 3 School Resource Deputies; pay rate: $45 per hour; actual payment based on monthly time and attendance sheets; invoices require 7 days to be processed |
| GCSD Responsibilities | Office space, computer, desk and chair, file storage, notification when another law enforcement acts on campus |
| Sheriff's Office Responsibilities | Submit monthly reports, coordinate with school administrators, assist with school safety planning, take appropriate law enforcement action against intruders and unwelcome guests |
| Limits on Officer's Authority | Deputies are not school librarians; determine whether criminal violations require law enforcement action, |
| Liability and Legal Responsibility | Each party is responsible for the actions of its own staff; neither party agrees to indemnify the other |
| General Provisions | Changes to the agreement must be in writing and signed by both parties; performance is subject to the availability of budgeted funds |

*Source: School Resource Deputy Program Agreement Between the School Board of Gadsden County, Florida, and the Gadsden County Sheriff's Office.*

The District and the Sheriff's Office have been using the same MOU throughout this year. The Assistant Superintendent of Support Services said that they have been trying to agree on the MOU language, but due to turnover in the Sheriff's Office, they do not have an updated MOU.

GCSD said the Sheriff's Office is supposed to invoice the District quarterly for its payment, but for the past two years, the Sheriff's Office has been requesting one annual payment at the end of the school year. The District has been attempting to determine why the quarterly payment process is not working for the Sheriff's Office and to develop an invoice submittal process that will work for both entities.

**RECOMMENDATION 3-6: Develop a current MOU for both the School Board and the Gadsden County Sheriff's Office to review and adopt.**

### 3.2.6 Bonded Indebtedness

**This subtask is not applicable because bonded indebtedness is not subject to outsourcing.**

## *3.3 ADDITIONAL OPPORTUNITIES*

**Subtask 3-3: Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (*e.g.*, other school districts, *etc.*) – Overall conclusion: (Meets)**

### 3.3.1 District Support for Areas Under Review

**OBSERVATION: As mentioned in Section 2.2.1 of this report, GCSD staffing levels are currently high, however, leadership has indicated that given the current fund balance, a plan is in progress to reduce staffing levels districtwide; analyzing the critical staff needs, the costs and potential alternative options for contracting for the specific services could allow for the reduction of staff without significantly affecting the quality of services.**

GCSD uses staffing contracts for specific educational needs of the District and makes use of the training and other services provided through PAEC. While it is difficult to use part-time or temporary contract staff as classroom teachers, many districts contract for the services of instructional support positions such as nurses, counselors, psychologists, and social workers to provide services on an hourly or piecemeal rate, which normally costs less than employing a full-time position plus benefits.

Staffing contracts can also provide crucial relief for districts, particularly for paraprofessionals, bus drivers, custodians, trades workers, and other support staff. These contracts normally provide staff during vacancies, sustained absences, and the like.

Staffing companies will often provide workers based on the contracted qualifications and credentials at an hourly rate, which may be higher than a full-time position's hourly rate. The hours, however, can be limited, and the District is not responsible for providing benefits, recruiting, conducting background checks, filling vacancies, maintaining personnel files, and the like, which results in lower overall costs.

**RECOMMENDATION 3-7: Assess the staffing needs and determine if contract services can be used to reduce the impact of staffing cuts, if required, on the quality of services.**

### 3.3.2 Facilities Use and Management

**OBSERVATION: The Ressel team did not identify any significant opportunities for alternative service delivery for facilities use and management.**

### 3.3.3 Portable Classroom Use

**This subtask is not applicable because portable classrooms are not a service.**

### 3.3.4 Instructional Technology

**OBSERVATION: The Ressel team did not identify any significant opportunities for alternative service delivery related to Instructional Technology.**

### 3.3.5 Safety and Security

**OBSERVATION: The Ressel team did not identify any significant opportunities for alternative service delivery related to Safety and Security.**

### 3.3.6 Bonded Indebtedness

**OBSERVATION: The Ressel team did not identify any opportunities for alternative service delivery related to Bonded Indebtedness.**

# *CHAPTER 4: GOALS, OBJECTIVES, AND PERFORMANCE MEASURES*

# *4.0 GOALS, OBJECTIVES AND PERFORMANCE MEASURES*

**Chapter 4** presents findings related to goals, objectives, and performance measures. As part of the field work, Ressel & Associates examined major districtwide planning efforts and the manner in which management measures day-to-day performance and budgets, and the system of internal controls used to ensure that the program areas under review are meeting their goals and objectives.

The specific audit evaluation tasks are provided below.

*4.1* ***Clear and Measurable Program Goals and Objectives*** *- Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program's performance and cost;*

*4.2* ***Consistency with Strategic Plan*** *- Review program-level goals and objectives to ensure that they are consistent with the school district's strategic plan;*

*4.3* ***Performance Measures*** *- Review the measures and standards the school district uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives; and*

*4.4* ***Internal Controls*** *- Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.*

**Finding on goals, objectives, and performance measures:** Partially Meets

**Findings by Research Subtask:**

- Subtask 4.1 - *Clear and Measurable Program Goals and Objectives – Partially Meets*
- Subtask 4.2 - *Consistency with Strategic Plan – Partially Meets*
- Subtask 4.3 - *Performance Measures – Does Not Meet*
- Subtask 4.4 - *Internal Controls – Partially Meets*

The District has a comprehensive Strategic Continuous Improvement Plan-2023-2027 (Strategic Plan) with measurable goals and objectives districtwide and for the program areas under review. Key operational level goals and objectives in the program areas under review are not documented or effectively used to improve program performance. The Superintendent is emphasizing the District's strategic goals by setting goals for each of his direct reports based on those goals as well as professional development goals as needed. Department heads confirmed that the goals they set for their staff include their role and responsibility in the achievement of strategic goals.

Documentation of overall program-level operational goals for the program areas under review is needed. The linkages between the District-level goals and documented goals and objectives of the program level plans and documents are strong in the technology area, however their current District Technology Plan is outdated and under revision. Program level goals in the facilities and safety areas are limited. The Ressel team recommends that plans and other documentation be developed to ensure that program level goals remain consistent with the district level goals.

The Strategic Plan has measures by which progress can be evaluated, however there is only limited evidence that the District is reporting costs or progress toward meeting those goals to the School Board at scheduled intervals. With the exception of regular reports on the costs and construction progress relating to the new K-8 school, the program areas under review are not making regular progress reports to the Board regarding their operational performance or costs. The Maintenance area does not have standard measures for assessing and managing maintenance needs, and documentation regarding portable facilities is limited. Establishing a set of standard measures for all the program areas and implementing a rotating Board reporting schedule for progress is needed.

The Ressel team found no policies or procedures that address strategic planning or progress reporting directly. Internal controls, including policies and procedures, are in place in the Media and Instructional Technology and Safety and Security programs, which provide reasonable assurance that program goals will be met. The Ressel team recommends that policies and administrative procedures be developed to address the structure and maintenance of the strategic planning efforts, and internal procedures be developed for Maintenance processes and procedures.

GCSD has no policies, procedures, or goals relating to debt service including bonded indebtedness and long-term liabilities incurred through leasing agreements. Documenting goals and procedures for determining acceptable levels of debt are needed to ensure financial sustainability in the future.

## *4.1 CLEAR AND MEASURABLE PROGRAM GOALS AND OBJECTIVES*

**Subtask 4-1: Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program's performance and cost – Overall conclusion: (Partially Meets)**

### 4.1.1 District Support for Areas Under Review

**OBSERVATION: The District has a comprehensive Strategic Continuous Improvement Plan -2023-2027 (Strategic Plan) with measurable goals and objectives districtwide and for the program areas under review.**

The Strategic Plan contains five overarching pillars or goals for the District.

**Teaching and Learning:** The Gadsden County Public School District will prepare each student for academic and job-related success by providing rigorous learning environments that are engaging and instruction that is aligned with Florida standards.

**Culture and Climate:** The Gadsden County Public School District will develop and sustain a safe, positive and healthy school environment for all stakeholders resulting in optimal school achievement.

**Families and Community Engagement:** To provide a comprehensive family and community engagement program that provides meaningful experiences to families in an effort to help them increase their involvement in their child's education.

**Human Resources**: To recruit, retain, and maintain a highly qualified professional staff.

**Support Systems**: To improve and maintain the efficacy of systems, processes and overall operations of the district.

Under each Pillars are:

- Objectives (A specific sub-goal to be achieved by the end of SY 2026-27)
- Metrics (how success will be measured)
- Baseline (where the District was at the time of the original plan)
- Activities (Actions that will be taken in an effort to achieve the sub-goal)
- Benchmarks and Timelines (Expected achievement levels by year of the plan)
- Accountability Champions (Individuals assigned to this sub-goal)

The Pillar for Support Services includes measurable objectives in key areas for finance, safety and security, facilities, transportation, technology, teacher salaries, administrative procedures, and finance.

**Exhibit 4-1** provides an excerpt from the Support Services section.

# Exhibit 4-1
# Excerpts from 2023-2027
# Strategic Continuous Improvement Plan

| ***SUPPORT SYSTEMS PILLAR*** | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| ***Goal: To improve and maintain the efficacy of systems, processes and overall operations of the district*** | | | | | | | | | |
| **Objective: By the end of the 2027 School Year** | **Metric(s)** | **Baseline** | **Activities** | **Benchmarks and Timelines** | | | | | **Accountability Champion(s)** |
| | | | | **2022-2023** | **2023-2024** | **2024-2025** | **2025-2026** | **2026-2027** | |
| **All physical doors and door locks will have met the current building security requirements.** | Percentage of doors meeting security requirements | 75% of doors meeting requirements as of October 2022 | GBES-Replace all "Total Doors"<br>HMS-Phase I Replace exterior "Total Doors"<br>HMS-Phase II Replace all interior "Total Doors"<br>WGMS-Bid classroom locks<br>WGMS-Install new locks<br>GCHS-Bid classroom locks<br>GCHS-Install new locks | 75% of all doors meet new building security requirements | 85% of all doors meet new building security requirements | 90% of all doors meet new building security requirements | 95% of all doors meet new building security requirements | 100% of all doors meet new building security requirements | Superintendent<br>Assistant Superintendents<br>Facilities Director<br>School Board |
| **The district will have provided an upgraded and improved educational environment for selected Quincy city schools.** | New K-8 school in Quincy by the fall of 2024 | SSES, GWM, JASM, and GEMS schools are 50 or more years old, and are substandard facilities. | Facilitate New School Construction meetings<br>Obtain Board approval to build a new school<br>Obtain State funding to build a new school<br>Contract with architect to design and construction manager to build the new school<br>Complete construction phases | Facilitate New School Construction meetings<br>Obtain Board approval to build new school<br>Obtain State funding to build a new school<br>Contract with construction company to design and build new school<br>Complete Construction | Complete Phase III (Develop construction documents)<br>Break ground to build new school | Complete Construction<br>Prepare for student occupancy | Close out construction<br>Raze old buildings | All new school construction activities completed | Superintendent<br>Assistant Superintendents<br>Facilities Director<br>School Board |

**Exhibit 4-1 (Continued)**
**Excerpts from 2023-2027**
**Strategic Continuous Improvement Plan**

| ***SUPPORT SYSTEMS PILLAR*** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| ***Goal: To improve and maintain the efficacy of systems, processes and overall operations of the district*** | | | | | | | | | | |
| **Objective: By the end of the 2027 School Year** | **Metric(s)** | **Baseline** | **Activities** | **Benchmarks and Timelines** | | | | | | **Accountability Champion(s)** |
| | | | | **2022-2023** | **2023-2024** | **2024-2025** | **2025-2026** | **2026-2027** | | |
| **The district will have transitioned to the FOCUS Student Data System with 100% of the end users being beyond basic proficiency in the use of the system.** | End-users' ability to complete task without receiving additional assistance. | Student data migrated to FOCUS Student Data System and end-users have basic proficiency usage | On-going training of all end-users of the FOCUS Student Data System | 50% of end-users able to complete tasks without assistance. | 70% of end-users are able to complete tasks without assistance. | 80% of end-users are able to complete tasks without assistance. | 90% of end-users are able to complete task without assistance. | 100% of end-users are able to complete tasks without assistance. | | Superintendent<br>Assistant Superintendents<br>MIS Coordinator |
| | 1:1 digital device to student ratio.<br>. | 90% of district school sites have a 1:1 ratio | Ensure State allocated technology funds are used to purchase and repair electronic devices. Purchase additional devices to meet the target ratio. | 90% of schools with 1:1 device to student ratio | 95% of schools with 1:1 device to student ratio | 96% of schools with 1:1 device to student ratio | 97% of schools with 1:1 device to student ratio | 98% of schools with 1:1 device to student ratio | | Superintendent<br>Assistant Superintendents<br>Technology Director<br>School Board |

*Source: 2023-2027 Strategic Continuous Improvement Plan.*

In addition to the specific Support Services objectives, the program areas under review are addressed within the objectives found under other pillars. For example:

**Culture and Climate** The Gadsden County Public School District will develop and sustain a safe, positive and healthy school environment for all stakeholders resulting in optimal school achievement.

- Objective: The district will have improved safe and secure learning environments for students and staff at all sites.
    - Activities: (Safety) Ensure all school sites have either an armed guardian or resource office on campus at all times when students are present.
    - (Facilities) Install metal detectors at all secondary schools,

**Human Resources**: To recruit, retain and maintain a highly qualified professional staff/

- Objective: (Instructional Technology) Teachers, administrators, supervisors and classified staff will have been provided professional learning opportunities to enhance their excellence and growth in their respective jobs.
- Objective (Instructional Technology) The Professional Learning Department will have implemented a leadership development program for teacher leaders, assistant principals and principals.

### 4.1.2 Facilities Use and Management

**OBSERVATION: GCSD developed clear and measurable program-level goals and objectives for the Facilities and Maintenance Department in the Strategic Continuous Improvement Plan, however there are few operational goals to measure key aspects of the program's performance and cost.**

As shown in the exhibit in **Section 4.1.1**, one of the major Facility-related goals in the District's Strategic Plan is the construction of a new K-8 School.

The District has documented its intent and purpose of the facility program with its clearly identified goals and objectives. The Facilities and Maintenance Department has begun implementing the Activities identified in the Strategic Plan:

- Facilitate New School Construction meetings
- Obtain Board approval to build a new school
- Obtain State funding to build a new school
- Contract with architect to design and construction manager to build the new school
- Complete construction phases

More information about the status of these Activities in described in Case Study 1 in **Subtask 1.5**.

The Facilities and Maintenance Department reports on the phases and key aspects of the program's performance and cost relating to the construction of the new school to the School Board at each monthly Financial Workshop. The agendas for the Financial Workshop have a standing report section called Facilities Update.

The Maintenance function, however, uses a reactive approach to managing the workload. Maintenance staff respond to work order requests as they arrive through the Maintenance work order system, or through phone calls, emails, or text messages. The District relies on the work order system and accompanying manual paper approvals, purchase orders, and invoices for work the Department conducts. Each part of a project is separate, and the District maintains it on its own.

Although the Director lacked written program level, operational goals, and objectives to guide the daily activities of the Facilities and Maintenance Department, the Superintendent regularly discusses program-level expectations with the Director of Facilities and Maintenance.

**RECOMMENDATION 4-1: Develop measurable operational goals and objectives for the Facilities and Maintenance Department to assess the achievement of the superintendent's expectations for the Facilities program and staff.**

### 4.1.3 Portable Classroom Use

**OBSERVATION: The District does not have any program-level goals and objectives related to managing portable classrooms as a component of the Strategic Plan.**

The Strategic Plan does not address portable classrooms that are in use by the District as a component of all the District's facilities.

During interviews, the leadership team told the review team that they wanted to dispose of the portable classrooms and move all students into regular classrooms, however, principals told the review team that there were only a few portables in use.

The District has no metrics in place to determine how they use portables, nor any goals for the use of portables in the future or the reduction in the number of portables as appropriate to improve instructional delivery.

Nearly all school districts have a need for some portable classrooms to manage growth and shifting enrollment. Consequently, GCSD lacks proper planning and management to ensure they maintain the quality of student instruction.

Examples of program-level goals for the use of portable classrooms might include:

- Reducing the total number of portable classrooms by a certain percent.
- Eliminating the use of portable classrooms on campuses that are operating at 70 percent capacity in the permanent facility.
- Eliminating all portable classrooms that are more than 20 years old.
- Ensuring that all portable classrooms have appropriate heating, cooling, and clean air handlers.
- Ensuring that portable classrooms have self-contained restrooms or access to restrooms within a certain number of feet of the facility.
- Ensuring that portable classrooms have internet capabilities necessary for instruction and testing purposes.

- Maintain the cleanliness and physical condition of portable classrooms at a level 2 or higher cleanliness standard.

**RECOMMENDATION 4-2: Incorporate goals and objectives relating to the use of portable classrooms into the overall facility-related metrics.**

### 4.1.4 Instructional Technology

**OBSERVATION: The 2021-2025 Technology Plan, which is outdated, contains program level goals and objectives that the Department or administration could use to evaluate program performance and cost; however, the Department has not used the existing measures to evaluate performance or report progress to the administration or Board.**

The 2021-2025 Technology Plan, which is outdated and under revision, is primarily project oriented.

- Adding new devices
- Upgrading systems
- Etc.

The Director of Media and Instructional Technology and Network Coordinator told the review team that a 2026-2031 Technology Plan was in progress, but he indicated that many of the goals in the 2021-2025 plan remain relevant, and many of the objectives remain clear and reasonable for example:

2.1 Investigate all funding sources that will reduce the costs of technology for the Gadsden School District.

2.1.1 Identify vendors who can provide resources through the state contract system.

2.1.2 Apply annually for the Federal E-rate program discounts on internal connections/maintenance and telecommunications services.

2.1.3 Maintain a partnership with a telecommunications company for the leasing of the ITFS licenses owned by the School District.

2.2 Maintain the implementation of an education technology infrastructure in all schools and support services

2.2.1 Conduct an annual review of district-wide infrastructure resources.

2.2.2 Budget annually for infrastructure maintenance and upgrading as needed.

2.2.3 Subcontract for district-wide maintenance on the district's technology infrastructure

Reasons for the delay in revising the plan include planning related to the new K-8 school that is under construction, and possible upgrades to the infrastructure envisioned if the Voters pass the surtax.

**RECOMMENDATION 4-3: In drafting the updated District Technology Plan, maintain clearly stated, measurable goals and objectives that address key operational aspects of the Media and Instructional Technology's performance and costs**.

### 4.1.5 Safety and Security

**OBSERVATION: The Department does not have documented goals and objectives but rather uses the state requirements for an effective safety and security program.**

The District's Strategic Plan includes goals, objectives, metrics, baseline data, activities, benchmarks, and timelines for Safety. **Exhibit 4-2** identifies the safety-related objective in the Strategic Plan.

**Exhibit 4-2**
**Safety-Related Strategic Continuous Improvement Plan Excerpt**
**2023-2027**

| CULTURE AND CLIMATE PILLAR | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| *Goal: The Gadsden County Public School District will develop and sustain a safe, positive and healthy school environment for all stakeholders resulting in optimal school achievement.* | | | | | | | | | |
| Objective:<br>By the end of the 2027 School Year: | Metric(s) | Baseline | Activities/Strategies | Benchmarks and Timelines | | | | | Accountability Champion(s) |
| | | | | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | |
| | awareness training | | Train counselors in Youth Mental Health First Aid, Trauma Informed Care and De-escalation Techniques | | | | | | Guidance Counselors Psychologists Social Workers<br><br>Teachers/Staff<br><br>Parents |
| (CC5)<br>The district will have improved safe and secure learning environments for all students and staff at all sites. | School Climate Survey Data<br><br>Safety Drills Logs Data<br><br>DOE SESSIR results for Gadsden | % Who felt safe at School<br><br>GR 3-4: 70%<br>GR 5-8: 75%<br>GR 9-12: 72%<br>Staff: 91%<br><br>SESSIR results for Gadsden | Ensure all school sites have either an armed guardian or resource officer on campus at all times when students are present.<br><br>Conduct State required monthly safety drills.<br><br>Administer Climate Surveys to stakeholders.<br><br>Install metal detectors at all secondary schools.<br><br>Implement the Intrado Safety Shield management platform throughout the district.<br><br>Monthly threat assessment meetings.<br><br>Develop district-wide Re-unification plan.<br><br>Continue to conduct safety site visits. | GR 3-4: 75%<br>GR 5-8: 80%<br>GR 9-12: 77%<br>Staff: 92% | GR 3-4: 80%<br>GR 5-8: 85%<br>GR 9-12: 82%<br>Staff: 94% | GR 3-4: 85%<br>GR 5-8: 80%<br>GR 9-12: 87%<br>Staff: 95% | GR 3-4: 90%<br>GR 5-8: 85%<br>GR 9-12: 92%<br>Staff: 96% | GR 3-4: 95%<br>GR 5-8: 90%<br>GR 9-12: 97%<br>Staff: 97% | School and District Site Administrators |

*Source: GCSD Strategic Continuous Improvement Plan, 2023-2027.*

The Department is aware of the goals in the strategic plan, but the primary measures that they use relate to compliance with state standards.

State-required metrics are also addressed as Activities/Strategies in the District's Strategic plan:

- Ensure all school sites have either an armed guardian or resource officer on campus at all times when students are present.
- Conduct State required monthly safety drills.
- Administer Climate Surveys to stakeholders.
- Install metal detectors at all secondary schools.
- Implement the Intrado Safety Shield management platform throughout the District.
- Monthly threat assessment meetings.
- Develop districtwide Reunification plan.
- Continue to conduct safety site visits.

The Safety and Security Coordinator lacks program-level operational initiatives for the safety program. The Safety and Security Coordinator requests items as needed to ensure the continuity of the program without a connection to a budget, plan, or goals. From January 2025 through September 2025, the Coordinator initiated a summary of the Department's activities.

The Coordinator provided examples of the information. **Exhibit 4-3** is an example.

**Exhibit 4-3**
**Safety Department Monthly Updates/Progress**
**September 2025**

- September 3rd & 4th the Office of Safe Schools conducted training for principals and threat management team members of each school.
- Leon County Safety Team came to GCHS to see a demo of our new portable metal detectors.
- The safety department has trained approximately 10 new substitute teachers this month with the crisis response manual and the active assailant procedures & response.
- Attended Office of Safe School new portal training online.
- Conducting safety checks while walking through campuses weekly.
- Attended several school-based threat management team meetings and assisted with threat assessments.
- Attended the college fair at GCHS and assisted with ISS due to a staff shortage.
- Completed a School Safety Specialist webinar provided by FS3 and OSS.
- While conducting campus walk throughs, I discovered several safety issues and submitted work orders for repair.
- Conducted active assailant drills at several schools and assisted with documentation.
- Prepared and maintained a Threat Assessment log for compliance.
- September 23rd, the Office of Safe Schools will be conducting another Day 1 threat management training for new district staff.
- Will be attending the District School Board Meeting on September 23, 2025.
- Continue to prepare schedules, invoices, and maintain coverage for safety officers at CPA, GBES and JASMS.

*Source: GCSD Safety Department report, September 2025.*

Having clearly stated and measurable program-level goals and objectives for safety can ensure that stakeholders at both the district-level and campus-level are informed.

**RECOMMENDATION 4-4: Develop Safety and Security Department-level goals and objectives.**

### 4.1.6 Bonded Indebtedness

**OBSERVATION: GCSD has no goals related to bonded indebtedness or long-term debt service at this time.**

See additional details and an associated recommendation in **Section 4.4.6** of this report.

## *4.2 CONSISTENCY WITH STRATEGIC PLAN*

**Subtask 4-2: Review program-level goals and objectives to ensure that they are consistent with the school district's strategic plan – Overall conclusion: (Partially Meets)**

### 4.2.1 District Support for Areas Under Review

**OBSERVATION: Some planning documents in the program areas under review include program level goals that are consistent with the Strategic Plan; Board Policy relating to required planning documents and manuals contains no requirement for such linkages.**

Board Policy 2.25 School Board Adopted Plans contains a list of plans and manuals that are to be adopted by the Board, some of which are specific to the program areas under review.
Policy does not address content, nor is there any reference to the need to maintain linkages to the districtwide goals or strategic plan.

The District Technology Plan, which is now outdated, contains references and links to the previous strategic plan, but has not been updated with links to the current Strategic Plan.

The Safety and Security Panning and reporting documents discuss activities related to the Strategic Plan, but are not linked.

**RECOMMENDATION 4-5: Revise Board Policy to require linkages to the Strategic Plan once revised, and monitor planning document not included in that policy list to ensure that plans are acknowledged and are linked to districtwide goals and objectives.**

**OBSERVATION: The Superintendent sets personal and programmatic goals for each of the Department heads that include goals to further the districtwide goals found in the strategic plan, as well as individual personal growth goals.**

As part of a districtwide effort to improve the employee performance monitoring and evaluation process, the Superintendent said that he meets with his direct reports to set both Strategic goals for the department in alignment with the Strategic Plan as well as goals for the department head's professional growth.

The department heads then set goals for their direct reports based on their role and responsibility in furthering the districtwide strategic goals, as well as specific performance and professional development goals.

The Superintendent meets regularly with the Department heads to discuss their progress and discuss any obstacles or challenges in meeting their goals. The annual evaluation then assesses their progress based on the agreed goals established at the beginning of the year.

While this process is critical to ensure that department heads and their staff remain cognizant of the District's strategic goals and direction, operational goals, and key performance measures for the program areas under review could provide another level of accountability. Examples of key performance indicators are discussed under the individual program areas.

**RECOMMENDATION 4-6: Incorporate key performance indicators by program area into the employee performance evaluation process.**

### 4.2.2 Facilities Use and Management

**OBSERVATION: Although the District has clear program-level goals and objectives in the Strategic Plan, there appears to be a disconnect from operational practices in the Facilities and Maintenance Department.**

The Facilities and Maintenance Department staff are directly involved in the activities related to overseeing the Strategic Plan as it relates to the new K-8 school, but has no operational or program level goals to ensure that school facilities are maintained to support the educational and safety goals outlined in that plan.

The Department relies on the work order system data and reports on an as-needed basis to determine the status of work orders and assignments. **Section 1.2.2** provides summary information about the work order system.

In December 2025, Brightly Software informed the Department that they were replacing the current system called School Dude, with a more comprehensive Asset Essentials work order system starting with work orders generated in January 2026. The District had been using School Dude for many years and could review completed work orders to be aware of and informed about the status of equipment in buildings that they had serviced. Before January 2026, the Department had access to historical records and information for equipment.

Brightly Software provided tutorials and training support prior to the system’s implementation. However, the Director lacked a methodology to guide the Department, and, as a result, did not generate a historical record of the equipment service records prior to implementation of the new system where only new work order records were available.

As a reference, in the 2024 GCSD OPPAGA report, the Ressel team reported that the District received 1,696 work orders in FY 2023. The volume of data included work conducted on various pieces of equipment. The District no longer has the electronic records for these work orders. As a result of the system conversion, the information that is now available is for the work orders from January 2026 through April 2026. For this time, the work order system shows that they received 388 work order requests, and the Department categorized them as shown in **Exhibit 4-4.**

**Exhibit 4-4**
**GCSD Work Order System**
**January through April 2026**

| # of Work Orders | Work Order Status |
|---|---|
| 264 | Completed |
| 100 | In Progress |
| 7 | On Hold |
| 5 | Forwarded |
| 5 | Declined |
| 4 | New Requests |
| 3 | Duplicate |
| 388 | Total |

*Source: GCSD Work Order System, 2026.*

The new system is capable of producing a number of management level reports on productivity, response times and a host of operational components. The Department has not fully implemented these components, nor have they begun to capture the data necessary for obtaining meaningful reports. For example, the Department maintains hard copy documentation of the work orders and receipts in case questions arise. Details regarding the workorders can be stored in the new system, making the need for paper files redundant. Additionally, the Department is not capturing the actual costs of labor, part and supplies for each work order. Without recorded details, the accuracy of the records is questionable and is not going to provide the operational statics necessary for management to monitor performance.

The system can produce analytic dashboards that show predefined measures relating to productivity, cost, efficiency and more. All of these are dependent on accurate and complete data being entered into the system.

**RECOMMENDATION 4-7: Develop measurable operational goals and objectives for the Facilities and Maintenance Department relative to the overall mission and goals of the Strategic Plan by implementing the full capabilities of the new Asset Essentials system.**

### 4.2.3 Portable Classroom Use

**This subtask is not applicable because portable classrooms are not a program that would have program-level goals and objectives to ensure that they are consistent with the school district's strategic plan.**

### 4.2.4 Instructional Technology

**OBSERVATION: The 2021-2025 District Technology Plan directly references previous districtwide strategic planning goals and contains goals and strategies for how the Media & Instructional Technology Department will support those districtwide goals.**

The Department wrote the 2021- 2025 District Technology Plan before the issuance of the current Districtwide Strategic Plan and has not updated the Technology Plan since that time; consequently, the goals are not updated to address the current Strategic Plan directly. However, in some instances, the technology goals were incorporated in the current Strategic Continuous Improvement Plan (2023-2027).

The Standards of Excellence referenced in the Technology Plan are linked directly to the previous Strategic Plan. For example, Goal A in the Standards of Excellence states, “By the end of the 2025 school year, seventy-five percent (75%) or more of all students, teachers, and administrators will be proficient users of technology and meet the technology literacy standards established by the district, state, and/or federal government. Schools will annually demonstrate progress toward meeting this goal.”

The Department is in the process of updating the District Technology Plan, but the process has been delayed as consideration is being given to the new K-8 school, and the potential for surtax dollars being available for critical improvements. In addition, the Superintendent has indicated that a districtwide planning effort is beginning soon to update the districtwide strategic plan.

**RECOMMENDATION 4-8: As the Technology Plan is updated, ensure it continues to provide clear linkages to the districtwide goals and objectives.**

### 4.2.5 Safety and Security

**OBSERVATION: The Safety and Security Coordinator reported that the Department is not involved in the development or monitoring of the Strategic Plan which reduces the opportunity to ensure there is consistency from the district level through to the program level for safety and security initiatives.**

The Safety and Security Coordinator reported that she has not received a copy of the Strategic Plan. District-level administrators have not asked the Safety and Security Coordinator to participate in developing, monitoring, reporting, or communicating about any topics in the Strategic Plan.

The Strategic Plan, however, cites the following activities/strategies Activities/Strategies:

- Ensure all school sites have either an armed guardian or resource officer on campus at all times when students are present.
- Conduct State required monthly safety drills.
- Administer Climate Surveys to stakeholders.
- Install metal detectors at all secondary schools.
- Implement the Intrado Safety Shield management platform throughout the District.
- Monthly threat assessment meetings.
- Develop districtwide Re-unification plan.
- Continue to conduct safety site visits.

The Safety and Security Coordinator manage these activities as a component of managing safety and security, but there is no connection to these topics being part of the Strategic Plan. The Coordinator does not regularly meet with the School Board, but provides information, if requested.

Without a clear connection and assigned responsibility, the Safety and Security Coordinator may be challenged to ensure that any program-level goals and objectives are consistent with the school district's strategic plan.

**RECOMMENDATION 4-9: Clearly connect the goals, objectives, metrics, baseline data, activities, benchmarks, and timelines in the Strategic Plan to the purpose and requirements for the Safety and Security Department to ensure consistency in all areas.**

### 4.2.6 Bonded Indebtedness

**This subtask is not applicable because bonded indebtedness is not addressed in the District's Strategic Plan.**

## *4.3 PERFORMANCE MEASURES AND STANDARDS*

**Subtask 4-3: Review the measures and standards the school district uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives – Overall conclusion: (Does Not Meet)**

### 4.3.1 District Support for Areas Under Review

**OBSERVATION: The Strategic Continuous Improvement Plan (2023-2027) has measures by which progress can be evaluated and there is evidence that the District is progressing toward those goals; however, the District lacks a systematic progress reporting structure.**

A critical component of a strategic plan is to assess progress in each of the years covered by the plan. Progress monitoring and reporting was contemplated as part of the 2023-2027 plan; however, no leadership position was assigned responsibility for compiling and reporting progress, and no schedule was established for presenting comprehensive progress reports to the Board.

A best practice for future planning efforts would involve building a bi-annual progress monitoring and reporting structure supported by an assigned member of the leadership team.

**RECOMMENDATION 4-10: As part of future strategic planning efforts, build in a bi-annual progress monitoring and reporting structure, organizationally supported by an assigned member of the leadership team.**

**OBSERVATION: The review team found few examples in the strategic plan where the District uses measures and standards to evaluate program performance and cost.**

The measures and standards that do exist in the strategic plan appear to be sufficient to assess program performance but are not being used for that purpose. However, as stated previously, strategic plan outcomes have no linkage to the budget.

The District provided no evidence to indicate that administration provides the Board with an evaluation of program performance and costs for the program areas under review.

The Departments can add short-terms goals to the plan to establish key performance indictors/measures (KPI) for the operational areas. For example, HES Facilities Management lists the following as the fundamentally useful measures:

- Ratio of Preventive Maintenance to Emergency Maintenance
- Utility Costs Per Square Foot
- Work Order Completion Times
- Customer Satisfaction Rates
- Staffing Ratios by Trade

The measures, when linked to a strategic goal, can provide valuable information regarding progress toward goals as well as performance and productivity.

Each of the KPIs listed above would be useful for determining program performance and progress toward goal achievement in the facilities program area. Continuing the process to link the strategies to the budget would constitute the next step in the progression.

**RECOMMENDATION 4-11: Identify a series of key performance indicators by program area and hold department heads accountable for tracking and reporting performance.**

### 4.3.2 Facilities Use and Management

**OBSERVATION: The Facilities Department makes regular reports at the Board's Financial Workshop that precedes the regular School Board meeting; reports provide sufficient data to assess program progress toward meeting its stated goals and objectives.**

The primary facility-related goal found in the Strategic Plan relates to the building of the new K-8 school. When the District initiated the K-8 School construction project, the Facilities and Maintenance Department began making regular reports at each Board Financial Workshop.

A review of the minutes from those meetings over the last year shows that detailed information on costs, contracts and construction progress is made, including challenges, change orders and other information on how these challenges may impact timelines for full implementation.

The Facilities and Maintenance Department is reporting on phases and key aspects of the program's performance and cost relating to the construction of the new school to the School Board at each monthly Financial Workshop. The agenda has a standing Facilities Update. The following summarizes the key points provided by the Facilities and Maintenance Department about the New K-8 School from January 2026 through April 2026.

**January 27, 2026**

- Discussion focused on facility funding and infrastructure projects related to district improvements.
- District leaders emphasized the importance of facility upgrades to attract and retain students.

**February 24, 2026**

- Construction planning for the new K–8 school continued.
- Utility work at the former James A. Shanks Middle School site required converting overhead electrical utilities to underground service.
- Some utility-related costs were not included in the Guaranteed Maximum Price (GMP) because underground conditions and utility conflicts can only be identified during construction. Board members received clarification that these additional costs were necessary to fully utilize State Special Facility funding.
- Mr. Hudson reported that:
    - Land clearing and demolition activities were progressing well.
    - Electrical infrastructure was being installed to support the nearby Head Start facility during construction.
    - The project was moving forward as planned.

**March 24, 2026**

- Threshold inspection services for the new K–8 school were approved.
- Officials explained that threshold inspections are required safety inspections for large public buildings and certain costs cannot be fully defined until construction progresses.
- Representatives from Allstate Construction provided a detailed project update:
    - Site clearing and mass grading were nearing completion.
    - Stormwater infrastructure, including a retention pond and drainage systems, was being installed.
    - Utility systems such as water, heating, cooling, and fire protection infrastructure were under construction.
    - Construction of the bus loop and central utility plant had begun.
    - The cafeteria would serve as a hurricane shelter.
    - Work would continue on classroom and administration buildings following completion of site infrastructure.
- Construction team members stated that significant visible progress would be evident by June 2026.
- The district remained on schedule to open the new K–8 school for SY 2027–28.

**April 28, 2026**

- Allstate Construction provided another progress update. Major accomplishments included:
    - Completion of all building pads.
    - Significant site grading progress.
    - Construction of the new bus loop road.
    - Installation of stormwater systems.
    - Beginning work on water, sewer, fire service, chilled water, and heating systems.
    - Start of construction on the Central Utility Plant (CUP).
- Upcoming milestones:
    - Cafeteria foundations are scheduled to begin in May 2026.
    - Classroom wing foundations approximately 35–40 percent complete.
    - Building construction is expected to accelerate through summer and fall 2026.
- Project leaders reported the construction schedule remained on track.
- The district planned to transfer the former Shanks campus to the contractor on May 29, 2026.
- Demolition activities were scheduled to begin after asbestos abatement was completed.

- District staff, maintenance, technology, and academic services teams coordinated relocation of personnel, equipment, books, and technology before site turnover.
- Renovation of the gymnasium will include future asbestos removal when that phase of the project is funded.
- Officials confirmed the new K–8 school project continues to target completion for SY 2027-28.

Providing comprehensive information at the Board's Financial Workshop ensures that all interested stakeholders know the status of the critical K-8 New School project.

**OBSERVATION: The Maintenance function lacks operational measures and standards to identify facility needs and manage the performance and cost of the program.**

The Maintenance function relies on the workorder system to guide daily operations but does not use the data that the system can provide to evaluate program performance and cost. The Department tracks insufficient information in the work order system, making any monitoring of staff productivity, trend analysis, costs and hours per job type or other performance metrics impossible.

The District had used the School Dude work order system for many years, with equipment and service historical records for each of the trade component systems. Brightly Software replaced School Dude with a more comprehensive Asset Essentials work order system in January 2026.

Brightly Software provided tutorials and training support prior to the system's implementation and warned the District that historic work order information would no longer be available to the District because the School Dude system would not exist in the future. They advised the District to generate the information that they needed from the School Dude system to preserve that data, but the Director acknowledged the oversight and confirmed that they took no action to retrieve that data.

Without a historical record of the equipment service records prior to implementation of the new system, the many years of historical equipment records regarding installation dates, and work that has been conducted on that equipment is no longer available.

The Facilities and Maintenance Department reacts and responds to requests but lacks a preventive maintenance program for equipment or facilities. The District assembled a facility needs documents to use for the Surtax initiative, but the information in that document does not address the day-to-day operational functions of the Department.

The Director of Facilities and Maintenance said that the Department does not receive a traditional budget document from the Finance Department; rather, as needs arise, such as the replacement and repair of six HVAC systems at the beginning of the school year, they work with Finance to find the funds to make the necessary repairs.

Effective school districts continuously assess program performance—many using key performance indicators (KPIs). Based on these measures, the Department creates a monthly or quarterly report to help the Board and administration understand the volume and quality of the work performed as well as the reasoning and justification for needs as they arise. Some basic examples of maintenance-related KPIs include:

- Overall work order completion times
- Work order completion times by trade and category
- Labor hours to complete work orders by trade and category
- Cost to complete work orders by trade and category
- Equipment failure rates
- Percent and number of complete/incomplete work order by time period, trade, and category
- Customer satisfaction rates

Tracking key performance indicators allows facilities managers to:
- Evaluate current processes
- Develop effective preventive maintenance schedules
- Avoid equipment failures long before they occur
- Improve maintenance performance
- Reduce unplanned downtime

**RECOMMENDATION 4-12: Use an identified set of KPIs to identify facility needs and manage the performance and cost of the program.**

### 4.3.3 Portable Classroom Use

**OBSERVATION: GCSD operates with limited information about its portable classrooms and lacks measures and standards to evaluate the performance and cost.**

As discussed in **Section 4.1.3**, the District has limited information on its portable classrooms and no measures or standards to evaluate the performance and cost of operating the portable classrooms.

The District does not have information regarding the cost to maintain portable classrooms. The Department does not maintain this information in the workorder system. The Department receives and processes work orders for issues to resolve in the portables in the same way that they process other work order requests.

The information that the District reports to the state and the internal documentation are inconsistent, and the District does not appear to have consistent information on the condition, location, internal amenities such as restrooms, air handling systems, internet capabilities, etc.

In 2024, the review team found that GCSD spent $600,000 on new portables for a specific school, but information on the cost and performance of the newer facilities versus the older buildings is not known.

**RECOMMENDATION 4-13: Document each portable classroom's location, condition, internal amenities, etc. and establish measures to evaluate portable classrooms and establish minimum performance standards.**

### 4.3.4 Instructional Technology

**OBSERVATION: The 2021-2025 Technology Plan contains measures and standards that the Department or administration could use to evaluate program performance and cost; however, the Department has not used those measures or other operational metrics to evaluate performance or report progress to the administration or Board.**

The Media and Instructional Technology Department has access to data on key technology-related performance measures and is using some of those KPIs to internally manage operations in the network areas.

The outdated Technology Plan that is under revision speaks to the need for a Performance Evaluation Committee, comprised of: Assistant Superintendent, Director of Media and Instructional Technology, Director of Human Resources, Technology Training Specialists, Media Specialists, Technology Specialists, school level administrators, teachers, and paraprofessionals.

In discussions with the Network Coordinator, he indicated that he maintains logs and records of downtimes, response times, and the like to continually monitor the Department's performance. For example, he has a personal goal of ensuring that internet and cell phone access remain above 90 percent. He provided a copy of the log he maintains showing service interruptions (**Exhibit 4-5**) that includes information on the provider. The District is serviced by multiple providers, and this information provides evidence regarding the vendors' performance and responsiveness.

**Exhibit 4-5**
**Log of Service Interruptions**

| Date | Location(s) | Service Provider(s) | Repair Timeline |
|---|---|---|---|
| 12/9/2022 | Havana Magnet Gadsden County High | TDS and AT&T | 24 hours |
| 5/23/2023 | Havana Magnet Gadsden County High | TDS | 1.5 hours |
| 7/10/2023 | Family and Community Engagement Office | TDS | 3 days |
| 9/24/2024 | Districtwide | TDS | 45 min |
| 1/27/2025 | Gadsden County High | TDS and AT&T | 2 days |
| 2/19/2025 | Chattahoochee Elementary | TDS | 2 days |
| 3/18/2025 | Chattahoochee Elementary | TDS | 4 hours |
| 3/28/2025 | Districtwide | TDS | 4 hours |
| 3/31/2025 | Districtwide (Phone Lines) | TDS | Intermittent for 1 week |
| 5/3/2025 | Gadsden County High | TDS | 2 hours |
| 5/13/2025 | Havana Magnet Gadsden County High | TDS | 24 hours |
| 12/5/2025 | Districtwide (Phone Lines) | TDS | 24 hours |

*Source: Media and Instructional Technology, June 2026.*

Identifying key performance measures, gathering, and reporting the data, and holding regular sessions with a group similar to the Evaluation committee discussed above, would provide stakeholders performance and cost information not currently being reported.

Best practices suggesting some basic examples of technology-related KPIs are as follows:

- per End Users*: Do you have enough IT support?*
- IT Total vs. Open Tickets*: Do you measure the ticket churn over time?*
- Projects Delivered on Budget*: Can you keep your budget within limits?*
- Internet Speed and Availability Rates by Location: *What is an adequate measure of* service?
- Server Downtime*: Do you know why and when downtime happens?*
- Backup Frequency*: How frequently do you back up your data?*
- Number of Intrusion Attempts*: What frequency & type of threats do you face?*
- IT Support Employees Support Employees per Device: *Do you have the right type of IT support?*
- Team Attrition Rate*: Do you manage to keep talented employees?*

Some of the data required for this type of reporting is already available.

**RECOMMENDATION 4-14: Implement both strategic and operational measures by which Department performance and costs can be evaluated and regularly reported to the Superintendent and Board.**

### 4.3.5 Safety and Security

**OBSERVATION: The District operates with published safety and security initiatives, but the Safety and Security Department does not receive a budget document to manage its costs.**

The Safety and Security Coordinator said that the Department does not receive a traditional budget document from the Finance Department to manage its costs. The Coordinator indicated that when the Department needs security-related items as a result of inspections or observed concerns, the Coordinator meets with the Assistant Superintendent of Support Services to discuss it. The Coordinator indicated that the Department is not aware of the availability of funding from state and federal sources and is therefore unclear of the availability of revenue available to pay for the costs.

For program performance, the Superintendent released the Safety and Security Initiatives to ensure all staff are consistent in implementation. **Exhibit 4-6** provides these initiatives.

## Exhibit 4-6
## GCSD School Safety and Security Initiatives

1. All School District employees' badges must be displayed on person at all times while on Gadsden County School District property.
2. All exterior building doors and gates locked and secured.
3. All classroom doors locked and secured while occupied.
4. All visitors enter school through the secure lobby entrance. (Parents, contractors, bus drivers, maintenance workers, District employees, etc.)
5. Intrado license verification check for all school visitors (Raptor Badge or visitor badge displayed at all times while visitor is on campus)
6. *See Something Say Something Initiative*:
   A. Students can report suspicious activities to teachers, parent/guardian, administration, guidance, SRD, or school faculty.
   a. Web Tips – www.crimestoppers.com

B. Students can report suspicious activity to the Gadsden County School District's Safe School department e-mail parsonsbuckhalttif@gcpsmail.com
C. FortifyFL App – Suspicious Activity Reporting App – Created by the Office of Safe Schools

7. Gadsden County School District Emergency Quick Reference Guides (Emergency Response Information Flip Chart)
8. If an intercom announcement is made to implement INTRADO and gives information about the location of the incident, then the incident is a real incident. All INTRADO drills will be announced with the words 'this is a drill.'
9. Pull station fire alarm alerts (All students and teachers will remain in classes until pull station area is investigated by SRD or custodial staff. Once pull station area has been investigated directions will be given by intercom about the next steps for students and staff.)
10. Each school has a school level threat assessment team which will include people with expertise in counseling, instruction, administration, and law enforcement. The threat assessments team's duties include the coordination of resources, assessment, and intervention with individuals whose behavior may pose a threat to the safety of the school staff and students. (Threat assessment teams will meet each month) (Annual Virginia Model Assessment training)
11. Ongoing Youth Mental Health First Aid Training (8-6 hours of training) and Youth Mental Health Training (1-hour supplemental training) for all school district employees.
12. SRD Expectations and a School Resource Deputy at four of the District schools.
13. 2 Emergency Go Bags at the District reunification site. (Red Bag)
14. Stop the Bleed trained teachers and staff at each school. (5 Stop the Bleed Kits at each school)
15. Lobby area Emergency Panic Buttons tested every semester at the school (admin, Guardians, and SRD will make dispatch and faculty aware they are testing the system before alarm is activated.)
16. Gadsden County School District School Safety Webpage - www.gadsdenschools.org
17. Each school will identify hard corner/safe areas where students could hide outside the line of sight of an active assailant looking through the doorway for every room in the school. Safe areas will be kept clear and checked each semester by the safety department.
18. Each school has pull
19. down blinds on each classroom door to cover classroom door windows in case of emergency. Classroom door blinds will be checked each semester by the safety department.
20. Each school has written plans and procedures specific to their schools for implementing Fire Evacuation, Severe Weather/Tornado, Bomb Threat, and Heightened Security. (GCSD Comprehensive Emergency Response Plan, GCSD Reunification Plan, School Level Emergency Operation Plans, GCSD Drill Guide, etc.)
21. Each school's admin will be trained in the components and structure of incident command specific to their school.
22. GCSD Drill Guide will be used by all GCSD employees to assist with school/facility INTRADO training and drill preparations.
23. Gadsden County School District Guardian will be used as a secondary security measure at various schools to assist school administration and SRDs with safety and security at the school level. GCSD Guardians will be checking safety initiatives daily at schools and will discuss any deficiency with school admin. (GCSD Guardian Expectations, Daily Log Checks)
24. SESIR training and FOCUS SESIR data reporting training provided by MIS Department and Student Service Department annually to all school level administration and Data Control Specialist.
25. Two-way radio communication in each school in the District with the capability to be used in an emergency. Each school administration staff have an analog/digital radio with the capability to communicate to all schools and facilities in the District in case of an emergency.
26. Main Entrance signage on the front entrance of each school to help guide visitors to the front secure lobby area.

*Source: GCSD.*

**RECOMMENDATION 4-15: Align the cost elements to the District's Safety and Security initiatives.**

### 4.3.6 Bonded Indebtedness

**This subtask is not applicable because bonded indebtedness is reported and monitored by external auditors.**

## *4.4 INTERNAL CONTROLS*

**Subtask 4-4: Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met – Overall conclusion: (Partially Meets)**

### 4.4.1 District Support for Areas Under Review

**OBSERVATION: GCSD has no policies or administrative procedures that provide reasonable assurance that program goals and objectives found in the District's Strategic Plan will be met.**

The Ressel team found no adopted policies or procedures relating to strategic planning, however, there is evidence that the Superintendent and his management team are aware of the strategic goals and are collectively working to accomplish those goals. The School Board, however, is not receiving regular reports documenting progress toward meeting those goals and objectives.

The following references to strategic goals and monitoring activities are mentioned in Board policy:

- School Board Policy 7.10 District Budget System, states "The budget system shall be related to the goals and objectives of the District and its programs."
- School Board Policy 7.25, states "The Superintendent shall develop procedures for grant administration that include but are not limited to
  A. Application process for grant funds including School Board approval;
  B. Procurement of materials and equipment;
  C. Standard of conduct including conflict of interest;
  D. Property control;
  E. Cash management;
  F. Record maintenance;
  G. Financial reporting;
  H. Protection of personally identifiable information; and
  I. Internal evaluation of accomplishments as related to program goals."

In practice, the Superintendent is attempting to keep the goals in front of the Board and staff, and has incorporated the strategic goals into the staff evaluations as discussed in **Section 4.2.1** above.

The Government Finance Officers Association (GFOA) recommends "governments engage in strategic planning to provide a vision for the future that can be used to align budgeting with organizational priorities." Included in their recommendations is the role of the board and administration in monitoring to provide reasonable assurance that program goals and objectives are met [*emphasis added*]:

6. Obtain approval of the plan: Policymakers (i.e., the governing body) should formally approve the strategic plan *so it can guide policy and budget decisions*.
7. Execute and monitor tactics: *The budget development process is an opportunity for governments to execute specific tactics and to monitor the success of those tactics* as they relate to strategy implementation. … The budget development process can also be used to monitor and measure whether or not the tactics are working well to implement the strategies put in place to achieve the visions. If they are not working well, new tactics can be considered during the next budget development process.
8. Evaluate and reassess: Governments should utilize a rolling plan process to continually evaluate and reassess the vision and strategies.

Although Board Policy references the relationship between the budget and the districtwide goals and objectives, the review team found no evidence that GCSD developed the budget with the strategic goals in mind.

There is also no position in the organization expressly assigned to gather progress information or schedule routine progress reports for the Board. In practice, the Superintendent has assumed the monitoring role, and has scheduled periodic reports for the Board on student progress and various initiatives linked to the districtwide goals.

**RECOMMENDATION 4-16: Document both the strategic planning and progress monitoring model in Board policy and assign a position within the organization responsibility to gather reports and information on progress and share that information with the Board on at least a bi-annual basis.**

### 4.4.2 Facilities Use and Management

**OBSERVATION: The Facilities and Maintenance Department has not documented its procedures; each trade technician operates independently resulting in few internal controls to hold staff accountable.**

This is a repeated observation from the 2024 OPPAGA report that the Department has not addressed.

Each maintenance trade position implements their own best practice based on knowledge and experience. They operate on their own without documenting their procedures. There are no consistent practices enforced since management has not provided documented procedures for the staff. For some of the maintenance positions, there is only one position managing the workload, increasing the internal control risk for the continuity of the Department.

With no procedures, there are few internal controls to ensure appropriate and consistent training has occurred. Without department-level service expectations, procedures, and standards for tasks, staff are less likely to perform tasks consistently at all District buildings.

The Planning Guide for Maintaining School Facilities cites the following regarding procedures:

> "*Every Maintenance and Operations Department should have a policies and procedures Manual that governs its day-to-day operations. The Manual should be readily accessible (perhaps via an Intranet or the Internet) and written at a level consistent with the reading ability of Department members. At a minimum, the Manual should contain:*
> - ✓ *mission statement*
> - ✓ *personnel policies*
> - ✓ *purchasing regulations*
> - ✓ *accountability measures*
> - ✓ *asbestos procedures*
> - ✓ *repair standards*
> - ✓ *vehicle use guidelines*
> - ✓ *security standards*
> - ✓ *work order procedures*

The best practice is to develop, maintain and distribute current and complete procedures to hold staff accountable. During procedures development, the Department should include the position title rather than a staff name to reduce the need for updates to the Procedures Manual.

**RECOMMENDATION 4-17: Develop a Facilities and Maintenance Department Procedures Manual to ensure consistency in all Department practices.**

### 4.4.3 Portable Classroom Use

**This subtask is not applicable because portable classrooms do not have internal controls to assess if they provide reasonable assurance that program goals and objectives will be met.**

### 4.4.4 Instructional Technology

**OBSERVATION: The Media and Instructional Technology Department has internal controls, including policies and procedures, which provide reasonable assurance that program goals and objectives relating to the continuity of instructional and administrative technology services are met.**

The Department maintains Board policies relating to use of systems and data, student and staff use agreements, contractual agreements with vendors relating to access to student data and systems that detect and monitor misuse.

In addition, Cyber Security systems, storage backup processes, and other device and infrastructure controls are in place to protect against external intrusions.

Contracts with the Panhandle Area Education Consortium (PAEC) are in place to provide controls, training, and user support for both the Skyward and FOCUS systems. PAEC provides FOCUS training to district staff in two basic formats: Training tailored to meet GCSD's specific needs and group webinars and meetings that promote networking among the districts.

The Group training includes:

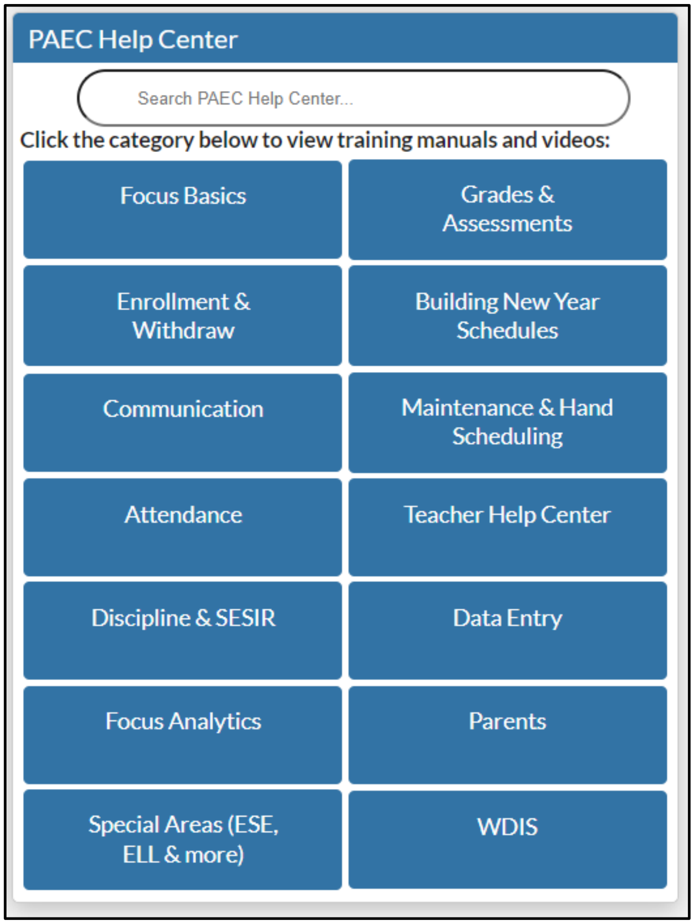
- **Bi-Weekly MIS Webinars:** Live sessions that help MIS staff stay proactive with upcoming tasks and reporting requirements.
- **Quarterly Administrator Webinars:** Strategic sessions for district and school leaders, highlighting data insights to support informed decision-making, compliance, funding, and accountability.
- **Quarterly Data Entry Webinars:** Targeted reminders and best practices to ensure school-level data entry remains accurate and consistent.
- **Annual Six-Part Scheduling Series:** Step-by-step guidance for administrators and scheduling staff on building master schedules and fully scheduling students.
- **Two Days of Personalized On-Site Training:** Customized, in-district support focused on your priorities—whether structured training or one-on-one work sessions on specific projects.

Tailored training for staff is primarily scheduled through the Media and Instruction Technology Department. Examples of tailored training PAEC has provided for Gadsden during the 2025-26 school year include:

| | |
|---|---|
| 7/29/25 | User Refresher Training: Enrollment/Withdrawal, WDIS Screen, Test History, Scheduling |
| 9/5/25 | Beginning of the Year Training: FOCUS Updates, FTE Checklist, Survey Reminders, Error Reports, User Refreshers |
| 9/23/25 | Survey-2 Work Session/Refresher Training |
| 11/20/25 | Works Sessions Training-Postsecondary School (Gadsden Technical College)<br>• Portal Page Overview<br>• Student Information<br>• Scheduling<br>• Florida Reports<br>• Pro-tips/Reminders |
| 2/19/26 | Survey W & X Error Resolutions |
| 4/7/26 | End-of-Year Prep<br>• Spring Data Entry Webinar<br>• Rollover Retention Options<br>• Grade Promotion Status<br>• Industry Certifications,<br>• Survey 5 Verification Reports |
| 4/23/26 | Master Schedule Training |

Staff Help Center Training-Provides guidance to individual staff via training videos and links on the FOCUS portal page. **Exhibit 4-7** provides examples of the PAEC Staff Help Center training.

**Exhibit 4-7**
**PAEC Staff Help Center Training**




*Source: PAEC Website, June 2026*

PAEC Gateway Finance and Payroll System Services provides technical support and training for the district's Skyward finance and human resource/payroll application. These services include on-site and telephone consultation, as well as training for district personnel with regard to initial and continuing implementation, operational changes required by software updates, and operational changes per requirements of the Florida Department of Education. Examples of these types of training supports district staff have received include:

- **Face-to-face training sessions** covering payroll processing, accounts payable procedures, budget preparation, year-end processes, and Skyward finance functions.
- **Step-by-step written procedures and reference documents** for topics such as payroll setup, expense runs, accounts payable processing, journal entries, account rollovers, and budget management.
- **Individual screen-sharing assistance** to troubleshoot issues and provide additional guidance when needed.
- **Responsive phone and email support**, with PAEC staff readily available to answer questions and assist Finance personnel.

- **Skyward webinars and online training resources** provide additional instruction and updates on finance, payroll, and budgeting processes.

Examples of training materials maintained by the department include documentation for account rollovers, year-end closing procedures, AP setup, journal entry processing, expense runs, payables in Skyward, budget-related functions, etc.

PAEC's continued support ensures our finance staff have access to timely assistance and the resources necessary to maintain accurate financial records and efficient operations.

Taken as a whole, these controls and ongoing training activities provide assurances that the goals for maintaining the consistent delivery of administrative and instructional services are met on a daily and ongoing basis.

### 4.4.5 Safety and Security

**OBSERVATION: The Safety and Security Department has documented policies and procedures in multiple functional areas and topics.**

With multiple state requirements about safety and security, the Board has adopted multiple policies for the safety and security function. The Safety and Security Department has implemented procedures connected to the Board adopted policies. The Safety and Security Coordinator provided an example of a standard operating procedure for discipline, shown in **Exhibit 4-8**.

## Exhibit 4-8
## Safety and Security Procedures

**Standard Operating Procedures**
A progressive discipline plan for school district personnel who violate school safety protocols associated with state law must ensure accountability while providing opportunities for correction and growth. Here is a structured framework tailored to address such violations:

---

**Purpose**
To establish a consistent and fair approach for addressing violations of school safety protocols, aligned with state laws, while maintaining a safe and secure environment for students, staff, and the community.
**Key Principals**
1. Compliance with State law: Discipline measures must align with State safety regulations and labor laws
2. Consistency: The plan applies uniformly to all personnel, regardless of position.
3. Proportionality: Consequences align with the severity of the violation and prior history.
4. Remediation: Opportunities for training and improvement are prioritized when feasible.
5. Documentation: All steps are documented to ensure transparency and legal compliance.

---

Progressive Discipline Stages
1 **Verbal Warning**
- **When Used**: For first time, minor violations (e.g., forgetting to secure a door).
- **Steps**:
  Private conversation with the supervisor.
  Explanation of the violation and its potential consequences.
  Verbal warning is documented in the employee's personnel file.
- **Focus**: Reinforcement of protocols and expectations.

2 **Written Warning**
- **When Used**: For repeated minor violations or a first instance of a moderate violation (e.g., failure to follow lockdown procedures during a drill).
- **Steps**:
  Formal meeting with the supervisor.
  Written documentation of the violation, expectations for improvement, and a corrective action plan.
  Employee signs acknowledgement of the warning (not necessarily agreement).
- **Focus**: Clear accountability and outlining corrective steps.

3 Formal Reprimand
- When Used: For repeated moderate violations or first instances of serious violations (e.g./

*Source: GCSD Safety and Security Coordinator.*

### 4.4.6 Bonded Indebtedness

**OBSERVATION: The School Board does not have a debt management policy that guides the process of debt evaluation and the debt issuance practices.**

Over the years, GCSD officials said they have attempted to avoid debt. The 2013 Bond issue was an exception to that practice, and most interviewees said they had no intention of incurring more bonded indebtedness in the future. Depending on the definition of debt, recent leasing agreements and the State's matching funds requirement for the building of the new K-8 school create long-term liabilities.

The Surtax resolution contains the following statement relating to bond indebtedness as well as lease payments:

> *The levy of the Sales Surtax is necessary in order for the School Board to be able to fund the facilities and projects within the Plan. The Sales Surtax shall be used to acquire, construct, reconstruct and equip the Plan or to make lease payments under the lease purchase agreements pursuant to sections and 1013.15(2), Florida Statutes, or pay bond indebtedness issued to finance the Plan, all of which is permitted by Section 212.055(6), Florida Statutes.*

The District does not currently have a debt or long-term liability management policy, nor has the District established goals for an acceptable level of debt service in general.

GCSD has recently implemented a lease agreement with Enterprise Fleet Management to provide District vehicles other than school buses to upgrade the "white" fleet. A second lease purchase agreement was entered into in November 2025 for electric school buses. These arrangements were envisioned in the District's Strategic Plan to address an aging fleet of vehicles and buses, "[By 2027] The school district will have cycled old vehicles and buses out of the district's fleet and replaced them with new vehicles."

Lease agreements are liabilities on the balance sheet of the District but are not technically considered debt. Under Generally Accepted Accounting Principles (GAAP), the liability arising from a lease agreement is explicitly termed a "lease liability," not financial debt. This terminology differentiates the obligation for asset use from a direct borrowing of cash, such as a note payable or a bond. However, a lease liability may be considered by lenders when assessing credit worthiness. The Government Finance Officers Association (GFOA) provides the following guidance relating to debt management policies for school districts and local governments:

> *"Debt management policies are written guidelines, allowances, and requirements that guide the process of debt evaluation and debt issuance practices of Governments, including the issuance process, management of a debt portfolio, adherence to various laws and regulations, federal tax compliance, and compliance with post-issuance continuing disclosure requirements. A debt management policy should improve the quality of decisions, articulate policy goals, provide guidelines for the structure of debt issuance, and demonstrate a commitment to long-term capital and financial planning. Adherence to a debt management policy signals to rating agencies, lenders, and investors that a Government is well managed and therefore is likely to meet its debt obligations in a timely manner."*

While lease agreements are not technically debt, understanding and controlling the debt-like liabilities in terms of credit worthiness is an important consideration.

**RECOMMENDATION 4-18: Adopt a debt/ long-term liability management policy as recommended by the GFOA.**

# CHAPTER 5: REPORTING ACCURACY AND ADEQUACY

# *5.0 REPORTING ACCURACY AND ADEQUACY*

**Chapter 5** presents findings related to reporting accuracy and adequacy. During the performance audit, Ressel & Associates examined districtwide information systems as well as any ancillary systems used in each of the functional areas under review to determine if the systems are meeting the business needs of the organization and are capable of delivering timely, accurate and useful information for management and stakeholders. Ressel & Associates also examined the District's Website and other tools used to keep the general public informed about ongoing projects and business activities. The Public Records processes were also assessed for responsiveness and accuracy.

The specific audit evaluation tasks are provided below.

*5.1* ***Information Systems*** *- Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public;*
*5.2* ***Public Access*** *- Determine whether the public has access to program performance and cost information that is readily available and easy to locate;*
*5.3* ***Accuracy and Completeness*** *- Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public; and*
*5.4* ***Corrective Action Procedures*** *- Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the District and that these procedures provide for adequate public notice of such corrections.*
*5.5* ***Reasonable and Timely Corrective Actions*** - Determine whether the school district has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

**Finding on reporting accuracy and adequacy:** Partially Meets

**Findings by Research Subtask:**

- Subtask 5.1 - *Information Systems –Meets*
- Subtask 5.2 - *Public Access – Partially Meets*
- Subtask 5.3 - *Accuracy and Completeness – Partially Meets*
- Subtask 5.4 - *Corrective Action Procedures – Partially Meets*
- Subtask 5.5 - *Reasonable and Timely Corrective Actions – Does Not Meet*

The District uses a comprehensive suite of financial and non-financial information systems to support critical operations across Finance, Human Resources, Student Information, Facilities and Maintenance, Safety and Security, and Technology. These systems either directly or indirectly provide useful, timely, and accurate information to the public.

GCSD uses the District Website and various Social Media sites to provide information to the public, including monthly financial reports and project updates. The Webpages for the program areas under review are not always maintained effectively to ensure that outdated information is removed or replaced in a timely manner.

The policies and procedure for handling Public Information Requests provide assurance that requests are filled accurately and in a timely manner. The District is not, however, in compliance with all data requirements found in the Financial Transparency Act, and does not have processes or procedures in place to identify and correct performance and cost data presented to the public.

Website content is monitored by individual campuses and departments without central oversight. The Ressel team recommends establishing central office oversight for the Website, establishing a clear set of documented content management guidelines for all campus and departments by which to monitor and ensure that action is taken to take corrective action and the public is notified when appropriate.

GCSD is making progress toward correcting erroneous or incomplete program information, including financial reports and other financial data. There are, however, no timelines or goals established for full compliance with financial reporting requirements. The program areas under review have not taken timely or reasonable action to update erroneous or incomplete program information. The Ressel team recommends that GCSD take immediate action to identify the steps and timelines for correcting the identified deficiencies.

## *5.1 INFORMATION SYSTEMS*

**Subtask 5-1: Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public – Overall conclusion: (Meets)**

### 5.1.1 District Support for Areas Under Review

**OBSERVATION: The District uses a comprehensive suite of financial and non-financial information systems to support critical operations across Finance, Human Resources, Student Information, Facilities and Maintenance, Safety and Security, and Technology; these systems either directly or indirectly provide useful, timely, and accurate information to the public.**

These systems are selected and maintained to ensure operational efficiency, data integrity, regulatory compliance, and secure access to information. Information Systems (Districtwide):

Finance and Human Resources Systems – Skyward

The District utilizes Skyward as its enterprise system for financial management and human resources operations. The Skyward system produces:

- budget documents and financial reports for the School Board and public

- mandatory state and federal reports
- Payroll and benefit data for employees
- employee records which are regularly accessed by the employees, businesses and credit agencies
- Contract and vendor files and purchasing records which are shared with the Board and public
- Fixed asset files for inventory, audit and insurance purposes

Student Information System – FOCUS Schools Software

FOCUS serves as the District's primary student information system (SIS), managing all student-related data and academic records. FOCUS is the main parent portal by which parents can access homework, attendance, grades and scheduling information and communicate directly with the child's teacher.

FOCUS also produces:

- Disaggregated student data by school, grade level and special needs categories, which are analyzed and reported to the Board on a regular basis to show progress toward meeting districtwide academic goals.
- Reports to the State that provide detailed student enrollment, attendance, and scheduling information which is used to directly calculate state funding for the District.
- Student records requests from parents, higher education institutions, and law enforcement in response to public record requests or subpoenas

Other systems and their capabilities are discussed under their respective functional areas.

### 5.1.2 Facilities Use and Management

**OBSERVATION: The Facilities and Maintenance Department uses Skyward to provide direct, timely, or accurate financial information to the public regarding progress on the new K-8 school, as well as an. internal work order management system to generate status reports that monitor the timely completion of maintenance requests.**

The School Board Finance Committee regularly receives financial progress reports on the construction of the new K-8 school, which are tracked and maintained in Skyward. Based on these reports, the District has made adjustments to their cost estimates for the project, and have used the data to request additional funding from the State. Skyward maintains contract information, progress payments and change orders that are used by management to manage the project and regularly reported to the Board, where it is then shared with the public.

The work order system provides reports help ensure District buildings are properly maintained, thereby indirectly benefiting the public through safe, functional, and well-maintained facilities.
In December 2025, Brightly Software informed the Facilities and Maintenance Department that they were replacing the current system called School Dude, with a more comprehensive Asset Essentials work order system beginning in January 2026. Brightly Software operates the cloud-

based system that allows users to create, track, and manage work orders for maintenance tasks, automating assignments to technicians and monitoring progress in real time.

Certain staff in campuses and other buildings enter maintenance requests into the work order system. The Facilities and Maintenance Department administrative staff coordinate with the Director to assign the request to a designated trade technician. The requesting staff can access the current status of the workorder online, which provides an excellent communication tool with the campuses and departments.

The Director of the Facilities and Maintenance Department can pull reports for any of the work order status categories:

- New Request
- In Progress
- On Hold
- Forwarded
- Duplicate
- Declined
- Completed

These reports allow management to monitor operations and can be made available to the public upon request. More information about the features of the work order system is in **Section 1.2.2**.

### 5.1.3 Portable Classroom Use

**This subtask is not applicable because portable classrooms do not have financial and non-financial information systems that can be assessed.**

### 5.1.4 Instructional Technology

**OBSERVATION: The Media and Instructional Technology Department manages a portfolio of systems to support device management, cybersecurity, data protection, and digital access.**

The Media and Instructional Technology Department supports both the Skyward and FOCUS systems that provide the backbone for all student, finance, and human resource functions of the District. These systems generate useful, timely, and accurate information the District can share with the public as discussed in **Section 5.1.1** above.

The Department provided the following list of systems used to support the Department's operations with a brief description of the system's functionality.

- The functionality of the systems in use includes:
    - Device deployment and endpoint management (ZENworks)
    - Data backup and disaster recovery (Veeam)
    - Cloud monitoring and compliance (Managed Methods)
    - Cybersecurity awareness training (KnowBe4)
    - Document management and workflow automation (FileBound)

  - o Single sign-on access for instructional resources (Clever)
  - o Network security and firewall management (Fortinet)
- The benefit of these systems includes:
  - o Strengthened data protection and recovery capabilities
  - o Increased cybersecurity awareness among staff
  - o Streamlined access to instructional and operational systems
  - o Improved efficiency in document and workflow management

While these systems are not public facing and do not produce reports that are normally shared with the public, they are integral to ensuring the safety and security of the data stored in those systems, and to ensuring that students and staff remain in a safe cyber environment.

### 5.1.5 Safety and Security

**OBSERVATION: The FLDOE's School Environmental Safety Incident Reporting (SESIR) data system provides publicly reported Safety and Security incident data.**

School Environmental Safety Incident Reporting (SESIR) data is publicly available through the FLDOE and SESIR portals to provide parents and the public access to reported safety and discipline information.

The Superintendent designated the Safety and Security Coordinator to manage SESIR activities, including staff training and the implementation of reporting procedures. Information Technology supports schools' incident reporting and facilitates reporting to the FLDOE.

The SESIR system is a state-mandated reporting system administered by the Office of Safe Schools, established to ensure reporting of serious school safety incidents statewide. The SESIR System collects data on 26 incidents of crime, violence, and disruptive behaviors that occur on school grounds, on school transportation, and at off-campus, school-sponsored events, during any 24 hours, 365 days per year.

**Exhibit 5-1** provides the number and type of incidents in GCSD in SY 2024-25.

**Exhibit 5-1**
**GCSD School Environmental Safety Incident Report**
**School Year 2024-25**

| Type of Incident | Total Number of Incidents |
|---|---|
| AGGRAVATED BATTERY | 10 |
| ALCOHOL | 0 |
| ARSON | 1 |
| BULLYING | 2 |
| BURGLARY | 1 |
| CRIMINAL MISCHIEF ($1000+) | 0 |
| DISRUPTION ON CAMPUS-MAJOR | 48 |
| DRUG SALE/DISTRIBUTION | 1 |
| DRUG USE/POSSESSION | 26 |
| FIGHTING | 154 |
| GRAND THEFT ($750+) | 0 |
| HARASSMENT | 0 |
| HAZING | 0 |
| HOMICIDE | 0 |
| KIDNAPPING | 0 |
| OTHER MAJOR OFFENSES | 20 |
| ROBBERY | 0 |
| SEXUAL ASSAULT | 0 |
| SEXUAL BATTERY | 0 |
| SEXUAL HARASSMENT | 0 |
| SEXUAL OFFENSES-OTHER | 1 |
| SIMPLE BATTERY | 32 |
| THREAT/INTIMIDATION | 30 |
| TOBACCO | 71 |
| TRESPASSING | 1 |
| WEAPONS POSSESSION | 9 |
| District Total | 407 |

*Source: SESIR, 2025.*

**OBSERVATION: The District uses the Intrado Safety Shield mobile application to comply with Alyssa's Law.**

Alyssa's Law mandates that all Florida public schools implement a mobile panic alert system to ensure rapid law enforcement response during emergencies, enacted through s. 1006.07, *Florida Statutes*, including:

- Mobile Panic Alert System: All public schools must implement a system known as "Alyssa's Alert."
- Silent Activation: The system must allow staff to discreetly activate alerts without creating audible alarms, ensuring immediate notification to local law enforcement.
- Integration with Emergency Services: Alyssa's Alert must connect with local Public Safety Answering Point (PSAP) infrastructure to transmit 911 calls and mobile activations, enabling real-time coordination among multiple first responder agencies.

- Device Placement: Schools must strategically place mobile devices, fixed panic buttons, desktop applications, landline capabilities, or wearable alerts to ensure all staff can quickly trigger an alert.
- District Oversight: School districts are responsible for maintaining updated listings of all implemented systems, including school name, address, and vendor information, and must report this annually to the Florida Department of Education.

GCSD adopted the Intrado system. Intrado has the Safety Shield mobile application that allows staff to immediately dial 911, and to notify on-site staff. The 911 operator then notifies the first responders. Teachers and other staff can load the mobile application on their personal phones, and about 90 percent of the staff have activated it. Teachers who do not access it on their personal phones can use the computers in their classrooms. The Safety and Security Coordinator ensures that all staff are trained at the beginning of the school year.

### 5.1.6 Bonded Indebtedness

**OBSERVATION: GCSD uses Skyward to track bond liability and the annual payments.**

The existing Skyward system supports all other financial functions. As part of the bond repayment process, the system tracks the outstanding liability and the interest and principal payments according to the approved amortization schedule.

## *5.2 PUBLIC ACCESS*

**Subtask 5-2: Determine whether the public has access to program performance and cost information that is readily available and easy to locate – Overall conclusion: (Partially Meets)**

### 5.2.1 District Support for Areas Under Review

**OBSERVATION: The District's Website and social media channels provide the public with information, including monthly financial reports and project updates.**

The Public Relations Coordinator actively uses the District's social media platforms to promote events, share schedules, and provide other important information to the public. In addition to the information available on the District website, GCSD maintains official accounts on:

- Facebook
- Instagram
- YouTube

The public may observe Board meetings by conference call at (434) 300-4126, using Access Code OBSERVATION 664270#. Following Board Workshops and Regular Board meetings, the Public Relations Coordinator, with assistance from the Media and Instructional Technology Department, posts meeting transcripts and/or summaries of Board actions on the District's social media platforms.

Board meeting packets, agendas, and minutes for Regular Board Meetings, Board Workshops, and Board Financial Workshops are available on the District website at https://www.gadsdenschools.org/boardagendasandminutes. The meeting packets generally include performance and cost information for the program areas under review. Board Workshops typically focus on discussing items that will later be presented for action at a Regular Board meeting.

Board Financial Workshops are used to review the District's monthly financial reports and receive updates on the new K-8 school construction project. However, during the year preceding the May 16, 2026, meeting, the agendas and minutes posted on the District's website did not include copies of these financial reports. Although the May 2026 agenda shown in **Exhibit 5-2** contained a 28-page summary of revenues and expenditures, it did not include a summary of the District's overall financial position or supporting documentation for the other agenda items.

While the Board has the authority to determine the form and format of its financial reports, the reports should present financial information in a manner that enables Board members to effectively analyze the District's financial condition and make informed decisions.

**Exhibit 5-2**
**School Board Financial Workshop Agenda**
**May 26, 2026**

AGENDA

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

May 26, 2026
4:30 P.M
This workshop is open to the public

1. Call To Order
2. Financial Information
   - 2026 - 04 Board Revenue Summary Report - SEE PAGE #2
   - 2026 - 04 Board Expenditure Summary Report - SEE PAGE #7
3. Facilities Update
4. Educational Items by the Superintendent
5. School Board Requests and Concerns
6. Adjournment

*Source: GCSD Website: https://content.myconnectsuite.com/api/documents/5e71a985af804e3590d40e9f673f7818.pdf.*

The meeting minutes for the Facilities Update refer to specific slides from a presentation. However, a copy of that presentation is neither attached to the minutes nor included in the meeting packet.

Board meeting agendas, including those for committee meetings and other Board subgroups, typically include a meeting packet containing the documents that will be discussed. Providing these materials in advance allows Board members to review the information, prepare questions or comments, and participate more effectively in the meeting. It also enables members of the public to review the materials beforehand and decide whether to attend discussions on topics of interest.

**RECOMMENDATION 5-1: Include a packet containing all materials to be discussed at the School Board Financial Workshop, including financial reports, audit results, PowerPoint presentations, and any other reports or documents provided to the Board regarding ongoing projects.**

### 5.2.2 Facilities Use and Management

**OBSERVATION: With the District's significant investment in a new school, the Facilities and Maintenance Department regularly provides program and cost updates to the public.**

The District added a link on their website for program performance and cost updates to the public on the new school: New K-8 School - Gadsden County Schools. The website includes a variety of information available for the public to stay informed.

The introductory section includes:

> *The Gadsden County School District is proud to break ground on a new K–8 school at the former James A. Shanks site. As our first new construction project in over 20 years, this school is more than just a building—it's an investment in academic excellence for our children. We are committed to an open, community-driven process and welcome your input to help us shape a school that truly represents the heart of Gadsden County.*

Construction updates are available, including construction summaries, executive narratives, and financial summaries. The website includes a section called Construction Close Up where photos of the work site to date are made available to the public.

The website includes three other sections including

- New K-8 Budget with financial information.
- Consolidated Schools with the names of the four current school campuses that will comprise the new K-8 school campus.
- Transitioning Students with the projected population of the new campus.

### 5.2.3 Portable Classroom Use

**OBSERVATION: GCSD does not provide information to the public on the number, age, and condition of the portables.**

- Additional information on this topic can be found in **Section 1.1.3**.

### 5.2.4 Instructional Technology

**OBSERVATION: The Media and Instructional Technology Department webpage provides useful information for parents, students, and staff, but it is poorly organized, includes outdated reports and flyers, and lacks cost and program performance data.**

The webpage includes links to a variety of resources, including:

- An undated PowerPoint on Cyber Security
- A flyer explaining how to access Skyward
- A report titled "The Digital Classroom Plan" (2017-18)
- COVID-19 instructions (2021-2022)
- Parent Engagement Forms organized by school (2017-18)
- Several administrative forms, including a printing request form
- A set of Frequently Asked Questions that guide users to contact IT or submit a Help Desk ticket for assistance

The webpage references three divisions within the Department, including 1) Instructional Technology, 2) Student Information, and 3) Networking but organizes its content under only two headings: Information Technology Division, and Instructional Technology Division.

Although performance data is available from the Network Coordinator (such as device-to-student ratios, internet downtime, and instructional technology usage), none of this information is published on the website. Likewise, cost and performance data are not included. For example, information about the recent purchase of 1,600 student devices for testing purposes, including total cost would be valuable for parents, students, and teachers.

As noted in the 2024 OPPAGA Surtax Audit, the website does not provide direct links to the Technology Five-Year Plan, student handbooks, or technology-specific policies. While the student handbook is accessible through the Parent Link on the homepage, it is not referenced on the Technology page. The site does include a link to the general Board Policy page; however, users are not directed to policies specifically related to technology.

Under the Parent Link section of the main webpage, users can access resources such as the FOCUS website. From there, parents can log in, add students, and download mobile apps. Although Media and Instructional Technology support FOCUS, there is no direct link to the login page from the Technology section, which may make it harder for users to find.

The District Directory is also available on the site, but users must search manually using keywords like "technology" or "computers" to find relevant staff. Because job titles are not always clearly descriptive of responsibilities, identifying the correct contact within the three divisions can be difficult.

Finally, limited performance and cost information is available through School Board agenda packets and meeting minutes. However, this information is mostly limited to contract approvals, purchase requests, or technology use in academic programming and testing.

**RECOMMENDATION 5-2: Update the Media & Technology Services website by removing outdated documents and links, adding clear basic information and contact details for each of the three divisions; providing links to all parent and student-facing technology pages, and including a section for the technology plan along with current technology policies, procedures, and planning documents.**

### 5.2.5 Safety and Security

**OBSERVATION: The District has a Safety and Security page on its website to inform the public about the program, but the information provided is incomplete.**

The "Safety and Security – Gadsden County Schools" webpage provides information about the District's safety and security program including:

- FortifyFL with safety videos
- Helpful Links
- Bullying and Harassment Resources
- Weather Resources

The webpage also includes several commonly used documents and frequently asked questions that may be useful to the public, such as the:

- Contractor ID Form
- Crisis Response Frequently Asked Questions
- Student Accident Form
- Voluntary Statement
- Frequently Asked Questions

However, the webpage does not include information about the costs associated with safety and security programs such as expenses related to guardians or contracted deputies. While the Helpful Links section includes a link to the Gadsden County Sheriff's Department, it does not describe the District's partnership or agreements for providing deputies on school campuses. In addition, the webpage does not provide information about mutual aid agreements with the Chattahoochee Police Department or the Quincy Police Department.

The webpage also does not include content from the Florida Office of Safe Schools, such as training resources, program compliance reporting, District safety measures and threat assessments, mental health resources, or financial information related to Safe Schools appropriations, grants, and special allocations.

Overall, the webpage does not provide a comprehensive overview of the District's safety and security programs, limiting the public's ability to fully understand the scope of services, partnerships, and resources available.

**RECOMMENDATION 5-3: Improve the Safety and Security webpage by providing more detailed and comprehensive information for parents and other stakeholders.**

The District should add the following safety and security information to its website:

- A clear explanation of its coordinated safety efforts with partner agencies, including the role of the Gadsden County Sheriff's Office which provides deputies at some campuses.
- Information on mutual aid agreements with the Chattahoochee Police Department and the Quincy Police Department, which also provide deputies to certain campuses.
- A section highlighting resources from the Florida Office of Safe Schools, including links related to training, program compliance reporting, district safety measures, and threat assessments, as well as financial information such as Safe Schools appropriations, grants, and special allocations.

#### 5.2.6 Bonded Indebtedness

**OBSERVATION: Information on the District's Bonded Indebtedness is found in the Audited Financial Reports (AFR), which are available to the public on the District's website under the Business and Finance Webpage.**

The AFR contains the required amortization tables, payment schedules, and the like, along with a text explanation of the date of issue, the funding source, and an explanation of the remaining principal balance for the bond.

### *5.3 ACCURACY AND COMPLETENESS*

**Subtask 5-3: Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public – Overall conclusion: (Partially Meets)**

#### 5.3.1 District Support for Areas Under Review

**OBSERVATION: The Administrative Assistant to the Assistant Superintendent for Support Services serves as the designated District's Records Custodian and handles all records requests following State law, Board Policy, and administrative procedures.**

Section 1001.42 and Section 1001.43, *Florida Statutes* (F.S.), along with Chapter 119, F.S. establish the legal requirements governing public records requests.

GCSD School Board Policy 3.50 titled *Public Information And Inspection Of Records,* was updated in 2019. The District also maintains an administrative procedure for handling public records requests and collecting related fees, which was last revised in 2024.

**Exhibit 5-3** shows the annual number of public records requests received. The Records Custodian tracks all requests in a spreadsheet. In recent years, these requests have primarily been categorized into two types: Human Resources (HR) requests related to personnel files, and requests for student records.

**Exhibit 5-3**
**Public Records Request**
**SY 2022-23 to SY 2025-26 through April 2026**

| School Year | Number of Requests | HR Personnel Records | Student Records |
|---|---|---|---|
| 2022-23 | 116 | * | * |
| 2023-24 | 57 | * | * |
| 2024-25 | 33 | 7 | 26 |
| 2025-25 Through April 2026 | 31 | 11 | 22 |

**: Requests were not organized by category in 2022-23 or 2023-24.*
*Source: GCSD Records Request Log, April 2026.*

The School Board Attorney reviews many records requests, including those received through court orders. For example, a court may order the release of student records in cases involving juvenile offenders. Other requests, such as those for personnel records, may require redaction of confidential information before the records can be released. The School Board Attorney is responsible for reviewing and approving the final documents before they are provided to the requester.

The Records Custodian attributes the decrease in records requests to improved procedures, increased availability of public information on the District's website, and the transparency of the current administration.

**OBSERVATION: The School Board agendas and Board packets are a primary source of performance and cost data for the public; as such, the information provided in the packets goes through a review process by the Cabinet before each Board meeting or workshop.**

Each department head is responsible for preparing their own reports or presentations for the Board and submitting a list of items along with copies to the Superintendent/Board Secretary. The Superintendent and Board Chair then jointly review the compiled Board packet and draft the final agenda. During this review, any questions or concerns are directed back to the preparer so they can be addressed before the packet is finalized and published. In some cases, if issues cannot be resolved in time, items may be removed from the agenda to allow for corrections or additional information.

The Superintendent/Board Secretary also prepares the legal notice for the meeting and forwards both the notice and the Board packet to the Administrative Assistant in Media and Instructional Technology for posting on the website.

On the day before each Regular meeting or workshop, the Cabinet meets to review all items in the packet. If errors or concerns are identified at that time, the Superintendent may request that an item be removed from the agenda or replaced with a revised version. Although this is not common, this process ensures that the public receives the original submitted information while also recognizing when the Superintendent is not yet prepared to fully present or discuss an item in its current form.

For financial requests involving purchases or contracts, the projected fiscal impact of the purchase on the Fund Balance is now included with each item. This impact is reviewed and validated by the CFO.

**OBSERVATION: Although the District has made considerable progress in restoring and correcting its financial records, and improving the financial reports for the Board, the Auditor General has repeatedly issued findings for its failure to provide required Financial Transparency data and its financial reporting procedures.**

The February 2026 Operational Audit from the Auditor General (AG) contained the following findings:

> *Finding 3: The District Web site continued to lack certain graphical transparency representations prescribed by State law.*

The AG has issued similar findings over the years, and the 2024 OPPAGA Surtax Audit contained a similar finding and recommendation.

GCSD has attempted to improve financial transparency. The GCSD Website's Business and Finance Webpage contain a link to Florida's Budget and Financial Transparency site. The Business and Finance Webpage also contain proposed, tentative, and final approved budgets going back to FY 2017. No documents are available at this time for the 2026-27 budget. **Exhibit 5-4** assesses the District's compliance with the Statutory Financial Transparency Requirements.

**Exhibit 5-4**
**Analysis of Statutory Transparency Requirements**

| Statutory Requirement | Evidence of GCSD Compliance |
|---|---|
| *(1) It is important for school districts to provide budgetary transparency to enable taxpayers, parents, and education advocates to obtain school district budget and related information in a manner that* ***is simply explained and easily understandable****. Budgetary transparency leads to more responsible spending, more citizen involvement, and improved accountability. A budget that is not transparent, accessible, and accurate cannot be properly analyzed, its implementation thoroughly monitored, or its outcomes evaluated.* | The tentative, proposed, and approved budgets found on the District's Business and Finance page of the Website. There is no text explanation of the charts, however each is a basic chart that are readable and understandable. |
| *(2) Each district school board shall post on its Website a plain language version of each proposed, tentative, and official budget which describes each budget item in terms that are easily understandable to the public. This information must be prominently posted on the school district's Website in a manner that is readily accessible to the public.* | Copies of the FY 2017 through FY 2027, tentative, proposed, and approved budgets are posted on the Business & Finance page of the District's Website. Legal notice of hearing dates is posted on the School Board Records, Agendas & Minutes section of the Website prior to the meetings as prescribed by law. |

## Exhibit 5-4 (Continued)
## Analysis of Statutory Transparency Requirements

| Statutory Requirement | Evidence of GCSD Compliance |
|---|---|
| *(3) Each district school board is encouraged to post the following information on its Website:* | |
| *(a) Timely information as to when a budget hearing will be conducted.* | No information regarding budget hearings was found on the Business & Finance page. Hearing notices are posted on the Board Minutes and Agendas Webpage, and on the Home Page of the District's Website. |
| *(b) Each contract between the district school board and the teachers' union.* | The collective bargaining agreement for 2019-22 which was amended and approved by the Board on 5/15/23 was found as an attachment to the School Board meeting agenda. |
| *(c) Each contract between the district school board and noninstructional staff.* | As with the teacher agreement, the collective bargaining agreement was found on the Website as an attachment to the School Board agenda. |
| *(d) Each contract exceeding $35,000 between the school board and a vendor of services, supplies, or programs or for the purchase or lease of lands, facilities, or properties.* | The Business & Finance Webpage contains a page for Bids and Requests for Proposals that contains links to the RFPs or RFQs issued, sealed bid information and information on the bid award. The contracts themselves are referenced but the actual contract is not normally posted in its entirety. |
| *(e) Each contract exceeding $35,000 that is an emergency procurement or is with a single source as authorized under s. 287.057(3).* | |
| *(f) Recommendations of the citizens' budget advisory committee.* | GCSD does not have a citizen's budget advisory committee, but the Board Finance Workshop is held monthly preceding the regular Board meeting. |
| *(g) Current and archived video recordings of each district school board meeting and workshop.* | None found |
| *(4) The Website should contain links to:* | |
| *(a) Help explain or provide background information on various budget items that are required by state or federal law.* | The Business and Finance Webpage contains a prominent link to the Florida Transparency Webpage that has explanation and background information on the statewide budget processes and state and federal requirements. |
| *(b) Allow users to navigate to related sites to view supporting details.* | Links to Auditor General Financial and Single Audits for FY 2019 through FY 2022 are available on the Business and Finance Webpage. The site also contains links to FLDOE's Expenditures Per Pupil for SY 2015-16 through SY 2021-22; a link to Fiscal Trends per School for 2017-to 2021; and links to School Financial Reports for each school for SY 2019-20 through FY 2021-22. Reports for the remaining three years are not provided. |
| *(c) Enable taxpayers, parents, and education advocates to send e-mails asking questions about the budget and enable others to view the questions and responses.* | Contact information is available on the Business and Finance Webpage. |

*Source: Compiled by Ressel & Associates, May 2026.*

As shown above, some transparency requirements are met. At this time, the CFO has assigned the Account Clerk over Accounts Payable responsibility for maintaining the Business & Finance Website. There are, however, no documented procedures for ensuring timelines and content requirements are met.

**RECOMMENDATION 5-4: Assess the Transparency Act requirements, document the procedures for meeting the Act requirements, and make every effort to provide clear, understandable, timely, and complete information to the public.**

### 5.3.2 Facilities Use and Management

**OBSERVATION: The Facilities and Maintenance Department does not have a process to ensure that information about the new K-8 school published on the website is complete and up to date.**

The District created a webpage dedicated to the new K-8 School; however, some of the information is outdated and incomplete. The Facilities and Maintenance Department is responsible for providing project information to the Public Relations Coordinator for posting on the website. However, the Director of Facilities and Maintenance does not have a comprehensive and timely process for compiling and submitting updated information for publication.

Current project information is available to the Director through regular coordination with the construction manager. In addition, the Director presents project updates monthly to the School Board during the Facilities Update segment of the Financial Workshop where the latest construction and financial information is shared with the Board and the public.

For example, the new K-8 School webpage includes construction updates, such as construction summaries, executive narratives, financial summaries, and a “Construction Close Up” section with project photographs. However, the posted construction updates are only available for January through March 2026, and more recent information has not been added. In addition, the webpage presents the information in an inconsistent format. For example, “Jan-Feb Construction Updates” appears on the left side of the page, while “March Construction Updates” appears separately on the right side of the page.

Maintaining a dedicated project webpage is a positive practice that promotes transparency. However, when the information is incomplete, outdated, or inconsistently presented, the webpage does not effectively inform the public or provide reasonable assurance regarding the progress and performance of the construction program.

**RECOMMENDATION 5-5: Regularly review and update the new K-8 School webpage to ensure the information provided to the public is current, complete, and accurate.**

### 5.3.3 Portable Classroom Use

**OBSERVATION: GCSD does not provide information to the public on the number, age, and condition of the portables.**

- Additional information on this topic can be found in **Section 1.1.3**.

### 5.3.4 Instructional Technology

**OBSERVATION: The Media and Instructional Technology Department provides technical support for campus and departmental webpages on the District Website, but each webpage owner is responsible for ensuring the accuracy, format, and branding of their content.**

GCSD has entered into a contract with a website provider responsible for supporting the technology infrastructure that enables the District's website to function. The provider offers technical assistance when system issues, glitches, or performance problems arise. In addition, the Media and Instructional Technology Administrative Assistant serves as the primary point of contact for campuses and departments regarding website-related issues. This role includes responding to reports of website malfunctions and coordinating support as needed.

The Administrative Assistant also supports districtwide communications by assisting the Superintendent/Board Secretary with posting legal notices, Board packets, and minutes to the Board website. This position further manages the live streaming of Board meetings via Facebook, ensuring that public meetings are accessible and properly broadcast.

Each school and department maintains its own individual website. Based on interviews with central office staff, each site has a designated Webmaster responsible for updating and maintaining content. However, due to frequent turnover in these roles, the District does not maintain a centralized or up-to-date master list of assigned Webmasters. As a result, the Administrative Assistant issues annual reminders to principals and department heads typically during the summer, to prompt them to review and update their respective websites.

The District website was initially developed by the former Public Relations/Community Engagement Coordinator who established a decentralized management model while maintaining more active oversight of site activity. Since the separation of Public Relations and Community Engagement functions, the current Public Relations Coordinator does not have specific training or expertise in website administration and does not actively monitor or coordinate individual campus or departmental pages. This position is responsible only for maintaining the District's main homepage, which provides links to calendars, upcoming events, campus sites, and departmental pages.

Overall, the District has no processes or documented procedures to ensure the accuracy, completeness, and timeliness of content posted across campus and departmental websites, or to correct erroneous or incomplete information in a consistent manner.

This decentralized structure presents operational and compliance risks. While GCSD has engaged a website vendor to support technical functionality, security, and infrastructure needs, effective website governance requires clearer internal coordination and oversight. Best practices would include establishing defined roles and procedures such as:

1. Maintaining an up-to-date centralized list of all campus and departmental Webmasters, with clearly assigned responsibility for each website or page.
2. Developing and implementing standardized procedures and training for all Webmasters.

3. Establishing regular content review cycles to ensure information is current, accurate, and that outdated content is removed promptly.
4. Coordinating with the vendor to conduct routine mobile responsiveness testing.
5. Performing periodic checks for broken links and ensuring timely corrections.
6. Collaborating with the vendor to optimize website performance and loading speed.
7. Managing and updating branding elements, including logos, banners, and marketing content, in a consistent manner across the site.
8. Defining a process for managing user feedback, including whether and how comments or inquiries are collected and routed.
9. Coordinating with the vendor on the implementation of new features or functionality and ensuring Webmasters are informed of any changes affecting their pages.
10. Establishing ongoing monitoring and troubleshooting procedures to identify and resolve website errors in a timely manner.

**RECOMMENDATION 5-6: Assign Website management responsibility of the District Website to a position in Media and Instructional Technology with knowledge of both technical needs as well as more centralized content management.**

**OBSERVATION: The five-year Technology Plan is in the process of being updated, but the outdated document contains some cost information relating to the goals and objectives, but there is no evidence this information is provided to the public.**

The Department has not posted the Plan on the Media & Technology webpage, and there are no policies or procedures specific to this Department to ensure the accuracy and completeness of published documents, including plans and progress reports. The 2024 OPPAGA Surtax Audit recommended posting the plan on the Webpage, but the Department did not take action.

The plan recognizes the need for annual evaluations and the publication of annual progress reports and assigns responsibility for that action to the Technology Planning Committee, which is made up of staff at various levels within the organization.

**RECOMMENDATION 5-7: Implement a process and documented procedures whereby members of the Technology Planning Committee or a similar group review and approve any information posted to the Media & Technology Website prior to publication.**

### 5.3.5 Safety and Security

**OBSERVATION: The District does not have an established process to ensure that safety and security information provided to the public on its website is accurate, complete, and up to date.**

The District maintains a webpage for safety and security; however, many of the links on the site are no longer functional and lead to “Page Not Found” errors.

There also appears to be limited oversight to ensure the accuracy and completeness of the information provided. The Safety and Security Coordinator said that the Department is not responsible for monitoring the webpage. Instead, the Coordinator provides information to the Public Relations Coordinator, who manages the website. However, neither role appears to verify that the published information is current or accurate before it is made available to the public.

Of the 14 " Helpful Links" listed, five were inactive, including:

- SESIR
- Missing Kids
- Sex Offenders
- Secure Florida
- DARE

Of the seven " Bullying and Harassment Resources" link, six were inactive or incorrect, including:

- Florida DOE
- 2014 Statutes label is the current 2025 Statutes
- AntiBullying
- Bully Police
- Safe and Healthy Schools
- Stop Cyber Bullying (redirects to a page selling the website)
- NetSmartz

Because of these issues, the public may not be able to rely on the website for accurate or up-to-date safety and security information.

**RECOMMENDATION 5-8: Create an annual process to review and update the Safety and Security section of the District's website.**

### 5.3.6 Bonded Indebtedness

**This subtask is not applicable because bonded indebtedness is reported and monitored by the external auditors.**

## *5.4 CORRECTIVE ACTION PROCEDURES*

**Subtask 5-4: Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the and that these procedures provide for adequate public notice of such corrections – Overall conclusion: (Partially Meets)**

### 5.4.1 District Support for Areas Under Review

**OBSERVATION: GCSD takes action to correct erroneous or incomplete program information included in public information requests, Board packets, or on the Website, but the processes are not documented.**

According to the District's Records Custodian, if the requester is not satisfied with the public records provided, they discuss the concern with the requester and often the issue is not a technical error, but simply a miscommunication about the type of data being requested. When clarified, the data being sought is produced.

According to minutes from the Financial Board Workshop, the financial reports have, in some instances, been incomplete. The Chief Financial Officer will either make notes of or alert the Board to the nature of the missing data points and explain the cause. In most instances, the data is not yet available or remains questionable as the clean-up of the financial records is underway. The minutes reflect the discussion.

The data on the Website is posted autonomously by the schools or departments with no oversight by the central office. When staff identifies outdated, incorrect, or missing (broken links, etc.) staff notify the department or school and they initiate the corrections.

According to interviews, an email is sent out to the departments and schools alerting them to update calendars and other information prior to the beginning of school, however, the review team found many instances where outdated calendars and reports remain on the Website.

There are no documented procedures for making timely corrections or a process in place to keep the public informed as needed.

**RECOMMENDATION 5-9: As recommended in the 2024 OPPAGA Surtax Audit, establish written administrative procedure to ensure timely and adequate public notice of retractions and republication of reports and other documents in a systematic manner.**

**OBSERVATION: GCSD has only limited processes and no documented procedures in place to address the content of the individual Webpages or correct erroneous and/or incomplete program information found on Webpages.**

As noted in **Section 5.3.3** above, while Media and Instructional Technology provide technical assistance to users, the District Website has no designated central office oversight; a department or school owns each Webpage, and the content of their sites is left to each group. The Administrative Secretary said that she sends an email at the beginning of the school year asking the schools and departments to update their calendars and sites before school starts. She does limited monitoring to be sure they have updated their calendars, but does not otherwise become involved in their website content.

The District Website is the primary tool found for communication with the public. There are also social media sites that the Public Relations Coordinator handles.

Currently, no procedures exist to monitor consistently and accurate content on the Website or to correct erroneous or incomplete program information on the Website. Some districts include a link or an email address where users can report broken links, incorrect or outdated data, etc. A search of the GCSD Website did not reveal such a link.

Best practices for Website content management recommend documented procedures and instructions to:

- Ensure consistency-helps maintain a uniform tone, style, and messaging across all content, reinforcing your district's identity.
- Minimize legal risk- guidelines for copyright infringement, privacy, and protection of student data, and compliance with legal requirements (not only posting legal meeting notices, but also compliance with state and federal guidelines for safety, financial disclosures, and the like).
- Define the rules - clear guidelines establish the flow for content creation, approval, and publishing processes.
- Build trust: consistent, high-quality, and transparent content builds trust with the community.
- Encourage users to provide feedback on the content, links, and relevance of the content as a way to continually improve the site.

**RECOMMENDATION 5-10: Media and Instructional Technology should draft a procedure for managing the District's Website content and, in collaboration with the department and school Webmasters, implement a content management strategy that includes provisions for taking timely actions to correct any erroneous and/or incomplete program information.**

### 5.4.2 Facilities Use and Management

**OBSERVATION: The Facilities and Maintenance Department does not have procedures in place to correct inaccurate or incomplete program information.**

The Facilities and Maintenance Department does not have documented operational procedures. This includes a lack of clear guidance on how to correct inaccurate program information.

Although the Director of the Facilities and Maintenance Department told the Ressel team that incorrect information would be corrected once identified, this process has not been documented.

This issue was also identified in the 2024 OPPAGA report and has not yet been resolved. Additional details can be found in **Section 4.1.2**.

Without a clear, documented process for correcting inaccurate public information, there is a risk that the public may receive or rely on incorrect information.

**RECOMMENDATION 5-11: As part of developing the Facilities and Maintenance Department's operational goals and objectives, include a process for correcting erroneous or incomplete program information.**

### 5.4.3 Portable Classroom Use

**This subtask is not applicable because portable classrooms do not have information in public documents to correct.**

### 5.4.4 Instructional Technology

**OBSERVATION: The Media and Instructional Technology Department lacks procedures that would ensure reasonable and timely action is taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials.**

While the review team found no instances where the Department had published erroneous information that required correction, no administrative or other documented procedures are in place to correct reporting errors or other misstatements made on the Website or other social media site.

During staff interviews, the review team was told that reports and other publications are sent through several levels of management before they are published. Should an error be found in a document, the concerns would be sent up the chain of command to address, and could escalate to the Assistant Superintendent or Superintendent, is the problem were of a critical nature.

**RECOMMENDATION 5-12: Document the procedure for editing and approving all reports and documents being released to the public, as well as the process for correcting any errors in those documents.**

### 5.4.5 Safety and Security

**OBSERVATION: The Safety and Security Department does not have a procedure to ensure that incorrect or incomplete program information published on its website is corrected in a reasonable and timely manner.**

This issue was also identified in the 2024 OPPAGA report and has not yet been resolved. Additional details are provided in **Section 5.3.5**.

The Safety and Security Coordinator and the Public Information Coordinator do not currently have a documented process to verify that published links are accurate, complete, and up to date. As a result, much of the safety and security information available is outdated.

**RECOMMENDATION 5-13: Develop a procedure to ensure the public receives accurate, relevant, and timely safety and security information.**

### 5.4. 6 Bonded Indebtedness

**This subtask is not applicable because bonded indebtedness has had no reported deficiencies.**

## *5.5 REASONABLE AND TIMELY CORRECTIVE ACTION*

**Subtask 5-5: Determine whether the school district has taken reasonable and timely actions to correct any erroneous and/or incomplete program information – Overall conclusion: (Does Not Meet)**

### 5.5.1 District Support for Areas Under Review

**OBSERVATION: As noted in Section 5.3.1 above, the Finance Department, with assistance from an external consultant, is making progress toward correcting and restoring missing or erroneous financial data to ensure the District's current financial position is accurately presented to the public; however, there is considerable work to be done to achieve that goal.**

The Auditor General's Audited Financial Report for FY 2025 was issued in June 2026, and contained 10 repeat findings of either material weaknesses or significant deficiencies, only on off which is considered complete. See **Section 1.3.1** of this report for additional information on the audit and audit findings.

For most districts, the external auditor issues the audit reports for the fiscal year ending June 30 of the year, by January or February of next year at the latest. GCSD's late and incomplete data submissions have delayed the issuance of the audit report for the last several years. The CFO and consultant collaborated with the Auditor General staff to recreate and reconcile financial transactions, some of which go back multiple years.

As noted earlier, the monthly financial reports to the Board have not always been complete, the corrective actions remain in progress while the District hires and trains new staff to implement the procedures.

As described in **Section 1.1.1** of this report, the District has struggled to maintain an undesignated fund balance above the 3 percent of total reviews threshold when, statutorily, the District would be declared in Emergency status by the State.

The consultant and the CFO provided information on what still needs to be done but did not have timelines for completion.

**RECOMMENDATION 5-14: Establish a list of actions still needed to bring the District into full financial compliance, and set goals and timelines for full implementation, as well as internal procedures that will result in complete and timely monthly financial reports for the Board.**

### 5.5.2 Facilities Use and Management

**OBSERVATION: The District has not taken action to ensure that updated information for the new K-8 School construction program has been provided.**

As discussed in **Section 5.3.2**, the GCSD website's new K-8 School section contains outdated information. While the webpage includes content relevant to the public, it reflects information from January through March 2026 and has not been updated to ensure current information is available.

Although the Public Relations Coordinator is responsible for managing the District's website, coordination with the Facilities and Maintenance Department has not been fully established or consistently implemented.

**RECOMMENDATION 5-15: Work with the Public Relations Coordinator to ensure the public has access to complete information about the new K-8 School.**

### 5.5.3 Portable Classroom Use

**This subtask is not applicable because portable classrooms do not have information to correct.**

### 5.5.4 Instructional Technology

**OBSERVATION: The Media and Instructional Technology Department has not taken reasonable and timely action to remove, replace, or update program offerings and general information found on the Department Webpage.**

As discussed in **Section 5.2.1** above, the Media and Instructional Technology Website contained outdated information and forms, broken links, and the like.

In staff discussions, no individual took responsibility for the update of the Instructional Technology Webpage, however the Administrative Assistant said that she uploads and replaces content on the site as needed.

**RECOMMENDATION 5-16: Assign a Webmaster for the Media and Instructional Technology Webpages and update the site with current information.**

### 5.5.5 Safety and Security

**OBSERVATION: The District has not taken reasonable and timely steps to correct incomplete safety and security information on its website.**

As discussed in **Section 5.3.5**, the Safety and Security section of the GCSD website contains outdated information. Several of the resource links are broken and lead to "Page Not Found" Errors.

It appears that the Safety and Security Coordinator and the Public Relations Coordinator may not be regularly reviewing or verifying the accuracy of the content published on the website.

**RECOMMENDATION 5-17: Promptly correct the Safety and Security Department information on the District website.**

### 5.5.6 Bonded Indebtedness

**This subtask is not applicable because the only information provided is in the District's audited Financial statements.**

# *CHAPTER 6: PROGRAM COMPLIANCE*

# *6.0 PROGRAM COMPLIANCE*

**Chapter 6** presents findings related to program compliance. As part of the performance audit, Ressel & Associates assessed the adequacy of processes and internal controls used to ensure compliance with and remediate instances of non-compliance with federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures applicable to the program areas under review. Ressel & Associates further assessed the District's compliance with Florida Statute Title XIV, 212.055: Discretionary sales surtaxes; legislative intent; authorization and use of proceeds.

The specific audit evaluation tasks are provided below.

*6.1* ***Compliance Policies and Processes*** *- Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies;*

*6.2* ***Compliance Controls*** *- Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures;*

*6.3* ***Addressing Non-Compliance*** *- Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means;*

*6.4* ***Surtax Compliance*** *- Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations; and*

*6.5* ***Charter School Funds*** *- Determine whether the school District has processes to distribute funds to District charter schools and mechanisms for charter schools to report how the funds are used.*

***NOTE: Audit Evaluation Tasks 6.1-6.3 will be addressed districtwide and in each of the program areas under review, whereas 6.4 and 6.5 are addressed as separate subchapters.***

**Finding on program compliance:** Partially Meets

**Findings by Research Subtask:**

- Subtask 6.1 - *Compliance Processes – Partially Meets*
- Subtask 6.2 - *Compliance Controls – Partially Meets*
- Subtask 6.3 - *Addressing Non-Compliance – Partially Meets*
- Subtask 6.4 - *Surtax Compliance – Meets*
- Subtask 6.5 - *Charter School Funds – Partially Meets*

The Ressel team found that GCSD and the program areas under review have processes in place to assess their compliance with applicable federal, state, and local laws, rules, and regulations. The

District does not, however, have a process for compliance with statutory required inspections of portable classrooms which need to be implemented. To ensure future financial compliance, the Ressel team further recommends that the District prepare a financial plan for debt service, to include servicing bonded indebtedness, payment of the District's share of the cost for the K-8 school, and current and future lease agreements.

GCSD has a comprehensive set of Board policies in place and some administrative procedures that are currently being reviewed and updated. The technology and safety and security functions appear to have adequate internal controls in place to ensure compliance with applicable federal, state, and local laws, rules, and regulations. Additional documented controls are needed in the facility and maintenance areas.

Repeat audit findings indicate that the District has not taken action to correct the underlying lack of controls that caused the non-compliance initially. The Ressel team recommends establishing a documented monitoring process that holds departments accountable for implementation of sustainable controls and procedures to prevent recurrences.

GCSD sought legal counsel to advise them on the planned uses of the surtax and the appropriate resolution and ballot language. Moving forward, the Ressel team recommends that the Board establish a charter for the Citizens' Oversight Committee that defines their roles and responsibilities and relationship to the Board.

GCSD currently distributes funds to the charter school and plans to use a similar system to distribute the surtax funds. The administration has not addressed the recommendation from the 2024 OPPAGA report in terms of documenting the statutory requirements for the charter school's use of surtax funds or defining the mechanisms for reporting and monitoring the surtax funds.

## *6.1 COMPLIANCE PROCESSES*

**Subtask 6-1: Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies – Overall conclusion: (Partially Meets)**

### 6.1.1 District Support for Areas Under Review

**OBSERVATION: Gadsden County School Board Policies and administrative procedures provide the first line of defense in terms of compliance with state, federal, and local laws, rules, and regulations; the School Board is taking a proactive approach to fiscal monitoring by holding separate Board Financial Workshops prior to the regular Board meetings to focus attention on the financial management activities.**

External audits over the last five years have identified material weaknesses and significant deficiencies relating to the financial management processes; many of these deficiencies were not corrected in a timely manner and were repeated in subsequent years. See **Section 1.3.1** of this report for additional information on the audit findings.

The current School Board and Superintendent are providing additional oversight by holding separate Financial Workshops prior to the Board meeting during which the Board members are following up on the District's progress in correcting identified weaknesses and deficiencies and implementing a financial system with trained staff and built-in controls to prevent future non-compliance. This follow-up process, however, is not looking comprehensively at all of the audit findings, some of which are not controlled by the Finance Department.

GCSD has not documented the monitoring processes. In many districts, the Board has established an Audit Committee of the Board that actively monitors external and internal audits and holds the administration accountable for taking sustainable corrective actions.

**RECOMMENDATION 6-1: Consider establishing an audit committee of the Board that will receive and monitor all external audits or reports and follow through to hold the administration accountable to address identified areas of non-compliance.**

### 6.1.2 Facilities Use and Management

**OBSERVATION: The Facilities and Maintenance Department developed an effective process to assess its compliance with applicable regulations for system infrastructure in its buildings.**

The Facilities and Maintenance Department is aware of the compliance requirements in multiple facilities areas. The staff are experienced in various trades and, as a result, are aware of the inspection requirements for different systems. They use the work order system to log a future date for equipment that needs inspecting on a routine or annual basis. Once the equipment is ready for servicing, they typically use a continuing service contractor and reach out to them to conduct the assessment.

For example, every three years, the Department contracts to evaluate the existence of lead in the water and paint for Head Start programs. In April 2026, they contracted with Southern Earth Sciences to conduct the assessments in the Head Start programs at Stewart Street Elementary School and George W. Munroe Elementary School.

The Department uses a similar process to inspect the fire extinguishers. They contract annually with Johnson Controls to inspect its fire extinguishers in all District buildings. The trades staff are aware of the law that requires fire extinguishers be properly tagged and inspected. The staff follow up with the contractors as needed to follow up on any issues identified.

Having an effective process to assess compliance ensures that the District meets the requirements.

**OBSERVATION: During the Maintenance building renovation project, the Director of Facilities and Maintenance identified that the contractor had not followed Florida educational building standards.**

In 2023, the Facilities and Maintenance Department contracted with a vendor to renovate the Facilities and Maintenance Department building that Hurricane Michael partially destroyed in 2018. In February 2023, the first phase of the project began. The first phase was to renovate the primary office to ensure the staff have adequate and appropriate space. The contractor provided the building plans to the Director. The experienced Director reviewed the building plans. Part of the role of the Director is to ensure that appropriate products are used in the renovation. The Director identified products that did not meet the State Requirements for Educational Facilities (SREF) standards.

The Director was experienced with the SREF Florida educational building standards that require non-combustible products. The Director identified through a review of the plans that the contractor intended to use combustible wood products while non-combustible metal framing met the SREF standards.

The Director reached out to the contractor to shift to the appropriate products in the renovation. Since the Director conducted the review prior to starting the project, there were no timing delays for the project. There was also no financial impact on the District because of the shift in products.

The Facilities and Maintenance Department has an effective process to assess its compliance with the State Requirements for Educational Facilities (SREF) standards.

### 6.1.3 Portable Classroom Use

**OBSERVATION: GCSD lacks the process to comply with the Florida law and rules established to ensure that portables meet certain standards when they are used as classrooms, including ensuring that the District conducts an annual inspection.**

The Facilities and Maintenance Department has a reactive approach to maintaining the portables and responds to users who submit a work order for issues to fix. The trade technician who responds to a work order request will address the issue, but they do not conduct a full inspection.

There are state requirements for annual inspections of the portables, but the District lacks the process to comply with this requirement. The law includes s. 1013.20 *Florida Statutes* that requires the following:

> ***1013.20 Standards for portables used as classroom space; inspections.***—
> *(1) The State Board of Education shall adopt rules establishing standards for portables intended for long-term use as classroom space at a public elementary school, middle school, or high school. "Long-term use" means the use of portables at the same educational plant for a period of four years or more. Each portable acquired by a district school board after the effective date of the rules and intended for long-term use must comply with the standards. Portables that fail to meet the standards may not be used as classrooms. The standards shall protect the health, safety, and welfare of occupants by requiring compliance with the Florida Building Code or the State Requirements for Educational Facilities for existing portables, as applicable, to ensure the safety and stability of construction and onsite installation; fire and moisture protection; air quality and ventilation; appropriate wind resistance; and compliance with the requirements of the Americans with Disabilities Act of 1990. If appropriate and where portables are not scheduled for replacement, the standards must also require portables to provide access*

> *to the same technologies available to similar classrooms within the main school facility and, if appropriate, and where portables are not scheduled for replacement, to be accessible by adequate covered walkways. A portable that is subject to this section and does not meet the standards shall not be reported as providing satisfactory student stations in the Florida Inventory of School Houses.*
>
> *(2) Annual inspections for all satisfactory portables designed for classroom use or being occupied by students are required for: foundations; tie-downs; structural integrity; weatherproofing; HVAC; electrical; plumbing, if applicable; fire safety; and accessibility. Reports shall be filed with the district school board and posted in each respective relocatable in order to facilitate corrective action.*

The Florida State Board of Education has established Standards on Portable Classrooms to ensure their safety, stability, and compliance with various safety and health regulations. These standards are crucial for maintaining a safe and conducive learning environment for students. The standards include:

- Fire and Moisture Protection: Portable classrooms must be designed to withstand fire and moisture hazards.
- Air Quality and Ventilation: Proper ventilation and air quality management are essential for the health and well-being of students.
- Wind Resistance: Portable classrooms must be constructed to withstand wind forces.
- Americans with Disabilities Act Compliance: The standards must also ensure compliance with the Americans with Disabilities Act of 1990.
- Technology Access: Relocatable classrooms must provide access to the same technologies available in the main school facility.
- Accessibility: Adequate covered walkways must be provided for accessibility.

The District does not conduct annual inspections of portable classrooms. They do not have a process to ensure the requirement for Technology Access is established. Principals reported that some of the portables are not connected to their intercom system. As a result, they often must repeat the information through the other walkie-talkie communication systems for staff and students in the portables.

Effective districts establish a process to ensure compliance with the law to ensure students are educated in safe portables.

**RECOMMENDATION 6-2: Develop a process to comply with the laws and rules for all portables.**

### 6.1.4 Instructional Technology

**OBSERVATION: To ensure compliance with Family Educational Rights and Privacy Act (FERPA) and other state and federal statutes and regulations, GCSD maintains a series of system controls that prevent access to student information by unauthorized individuals and controls student and staff access to inappropriate sites or materials on the internet.**

The District uses device monitoring software to continually detect, and report unauthorized system use by staff, students, and parents, and has published disciplinary consequences when abuse is detected.

To ensure compliance with FERPA, the District has cyber security contracts that monitor, detect, and prevent unauthorized access to data at all levels. See **Section 5.1.4** of this report for additional information on the types of technology in use to protect data security.

For vendor contracts where access to student data is required, the District requires vendors to sign agreements relating to the protection of student data.

### 6.1.5 Safety and Security

**OBSERVATION: The Safety and Security Department developed a process to assess their compliance with training on the Crisis Response Manual.**

School districts are required to ensure that all staff involved in school safety receive appropriate training to respond effectively to critical incidents, as part of the state's school safety and emergency management framework.

Florida Administrative Code (FAC) 6A-1.0018 – School Safety Requirements and Monitoring set out the state's expectations for school safety, reporting, and training. It requires districts to make a reasonable effort to protect students from harmful, unhealthy, or unsafe conditions and to provide training that supports this goal. It outlines most of the school safety compliance requirements for the District. According to the rule, compliance includes:

- A trained, armed safe-school officer assigned to every school facility
- Implementation of a mobile panic alert system
- A dedicated threat management team at every school and district
- A designated, trained school safety specialist in every district
- School board-adopted plans for active assailants and family reunification
- Regular emergency drills at all schools
- Annual school and district risk assessments
- Safety incident data reporting

The Safety and Security Department conducts training on the Crisis Response Manual twice per month. The Safety and Security Coordinator documents information about the training conducted. The District developed a confidential 33-page Crisis Response Manual. It outlines procedures for responding to active threats, natural disasters, severe weather, hazardous materials, and other critical incidents.

Districts must ensure that all relevant staff — including administrators, teachers, security staff, and bus drivers — are trained in the manual's protocols. Training should cover recognition and response to active threats (e.g., active assailants, hostage situations, bomb threat), use of the Comprehensive School Threat Assessment Guidelines for threat assessments and conducting and reviewing after-action reports following drills or incidents.

### 6.1. 6 Bonded Indebtedness

**OBSERVATION: GCSD has not prepared a financial plan relating to the repayment of debt and long-term liabilities associated with the current bonded indebtedness, the current and pending lease agreements, and the repayment of the District's portion of the Special School Funding for the new K-8 school.**

To date, the District leadership said they have no intention of issuing bonded indebtedness at this time but included the statement in the resolution as an option should the need arise. According to the Bond amortization schedule, the bond will be paid off in 2029.

Regarding the District's obligation for repayment of a portion of the costs for the construction of the new K-8 school, the estimated payback for the District is calculated based on the proceeds from the District's 1.5 mil rate for the three years following the start of construction. Therefore, payback is 1.5 mil per year for 2023-24 through 2024-25 and 2025-26. The 1.5 mil rate generated $3.5 million in 2023-24, therefore the estimated total amount of payback is approximately $10.5 million. Payback starts at occupancy, which is estimated to be at some point during 2027.

If the District paid the maximum of 1.0 of the mil rate or $2 million per year, this $2 million would NOT be available for general repairs and maintenance of facilities during the payback period. The surtax is estimated to bring in $2.3 million per year, leaving the District with a net of only $300,000 annually for critical facility maintenance/ renovation/ construction needs.

The length of time to pay back is not stipulated in statute, but according to the District's consultant, it can be negotiated up to 20 years. They have a restricted fund balance to start accumulating this money.

In November 2025, the School Board approved a lease agreement with Highland Electric Fleet Inc. to obtain electric school buses. This will be a 12-year contract that would include eight (8) Type C Electric School Buses with the Clean School Bus Incentive Program. The agreement will require a payment of $136,000 annually from the Capital Outlay fund. A separate grant administered by the vendor will provide charging stations to support the fleet.

On July 22, 2025, the Board approved to purchase up to 16 "white fleet" (non-school bus) vehicles through the Enterprise Fleet Leasing program. These are primarily Maintenance vehicles, with a few being used for Transportation and other departments. According to an analysis done by Enterprise, the average age of the existing fleet is 14 years with The contract amount shown in the Board Agenda was $212,936 for year one to be paid from the Capital Outlay fund. Estimated net costs after vehicles are replaced and sold are shown as $157,220 annually.

**Exhibit 6-1** provides a high-level view of the estimated annual payments over the next three years for bond indebtedness, the Districts share of the K-8 school and the lease payments.

**Exhibit 6-1**
**Estimates Annual Outlay for Long-Term Liabilities**
**FY 2027 through FY 2029**

| Type | Total Owed | Annual Payment | Funding Source |
|---|---|---|---|
| 2013 Bond | $660,734 in principal | $201,367 | Secured by parimutuel replacement revenues, pledged from sales tax revenues |
| K-8 School Match | $10.5 million | If paid over ten years, $1.0 per year. | 1.5 Mil Rate |
| Enterprise Lease agreement | N/A | $212,936 for year one and est. $157,220 each year thereafter | Capital Outlay |
| Highland Electric Fleet Lease Agreement | N/A | $136,000 annually | Capital Outlay |
| **Estimated Total** | **$10.7 million** | **$1.6 million** | |

*Source: Compiled by Ressel & Associates based on estimates, contracts, and interviews.*

These estimated annual payments for long-term liabilities represent 3.4 percent of the General Fund Revenues of approximately $47 million, which is lower than the 5.0 percent considered acceptable by many financial advisors. However, the estimate used above anticipates the State approving a 10-year payout for the K-8 match. Keeping that in mind, planning in advance, and providing the State with the rationale for the requested payout could be beneficial.

**RECOMMENDATION 6-3: Based on the District's current and anticipated long-term obligations, and the annual revenues from the various mil rates and other sources, determine what the District can afford to pay annually in support of total-term obligations.**

## *6.2 COMPLIANCE CONTROLS*

**Subtask 6-2: Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures – Overall conclusion: (Partially Meets)**

### 6.2.1 District Support for Areas Under Review

**OBSERVATION: The District has a comprehensive series of policies to ensure compliance with State and Federal statutes and guidelines, and the School Board is currently reviewing all policies to ensure they remain current and applicable.**

GCSD subscribes to the PAEC school policy update program; PAEC provides regular policy updates to address changes in State and Federal statute and guidance.

In the past, the Board Attorney provided policy updates. They then went with Neola, but the Board determined that PAEC provided a better product at a reasonable cost, and in a timelier manner. While the PAEC updates provide information on legislative changes and the like, districts will often review older policies to ensure they remain relevant. Terminology, technology, and evolving community expectations can result in a policy needing revision. For example, references to floppy discs or outdated programs or practices diminish the value of a policy.

According to the Assistant Superintendent for Support Services, who oversees policy maintenance, the goal for the summer is to review and update those older policies that need updating.

Best practices suggest that a two- or three-year review cycle for all policies can prevent policies from becoming outdated. By selecting various sections to review each year in the cycle, the workload for conducting a full review in one year is spread out over time.

**RECOMMENDATION 6-4: Establish a three-year cycle for reviewing policies to ensure that they remain relevant.**

**OBSERVATION: Administrative procedures and manuals are available for some but not all key functions of the District.**

For example, a comprehensive purchasing manual is not maintained, and internal purchasing procedures are under development. **Section 1.6** of this report addresses the procurement policies in greater detail.

According to the CFO, financial procedures are being developed by the CFO and her staff, but are incomplete at this time.

There is a link on the Support Services Website for Administrative Procedures. The procedures found there include:

- Active Shooter Response-Administrative Procedures.pdf
- Adopting and Amending Board Policy.pdf
- Adopting and Amending Board Policy-Appendix A.pdf
- Adopting, Amending, and Repealing Board Policy-Appendix B.pdf
- Adopting and Amending Board Policy-Appendix C.pdf
- Asset Management -Administrative Procedures.pdf
- Attendance Requirements for Minor Drivers-Administrative Procedures (1).pdf
- Bullying and Harassment.pdf
- Comp Time-Administrative Procedure-ApplicationForm.pdf
- Comp Time-Administrative Procedures.pdf
- Complaints Relating to District Employees.pdf
- Corporate Credit Card BP 7.361-Administrative Procedures.pdf
- Crisis Response Manual-DO NOT POST FOR GENERAL PUBLIC.pdf
- Emergency Shelter Volunteer Workers Compensation.pdf
- Enrollment of Students Released from Incarceration-Admin Procedures.pdf
- Expulsions-Administrative Procedures.docx
- Expulsion Procedures-Students with Exceptionalities.pdf

- Fortify Florida-Administrative Procedures.pdf
- Fortify Florida-Rule 6A-1.0018.pdf
- Funding of Charter Schools-Admin Procedures.pdf
- Garrity Warning.pdf
- GCSD Grants Manual.pdf
- Guardian Daily and Monthly Compliance Checklist.pdf
- Harm Prevention and Threat Management Manual 2024-25.pdf
- Information Technology Security Incident Response Plan (update).pdf
- IT Asset Management -Administrative Procedures.pdf
- Public Records Requests-Admin Procedures (1).pdf
- Scheduling Board Room and Curriculum Library-Admin Procedures.pdf
- Script to Adopt and Amend Board Policies.pdf
- Social Media Guidelines-Administrative Procedures.pdf
- Travel Guidelines and Reimbursement.pdf
- Travel Guidelines and Reimbursement-Appendix A.pdf
- Travel Guidelines and Reimbursement-Appendix B.pdf
- Travel Guidelines and Reimbursement-Appendix C.pdf
- Travel Guidelines and Reimbursement-Appendix D.pdf
- Travel Guidelines and Reimbursement-Appendix E.pdf
- Travel Guidelines and Reimbursement-Appendix F.pdf
- Work Order Request Process-Administrative Procedures.pdf

While the procedures provided here are valuable, there are many operating procedures in the program areas under review that are not documented. The benefits of documenting operating procedures include:

- ✓ Consistency in the way activities are carried out
- ✓ Compliance with federal, state, and local laws, policies, and guidelines
- ✓ Protection of institutional knowledge
- ✓ Training for new employees
- ✓ Documented control processes
- ✓ Increased productivity

**RECOMMENDATION 6-5: Identify key administrative procedures and manuals that are missing or outdated, and establish a responsibility matrix and timeline for the completion of those documents.**

### 6.2.2 Facilities Use and Management

**OBSERVATION: The Facilities and Maintenance Department's internal controls are reasonable to ensure the District complies with various regulatory entities.**

The Facilities and Maintenance Department identify experienced vendors to conduct the assessment of various systems in its buildings. The Department follows through with the vendor to ensure the inspections or assessments are conducted timely. The Department coordinates with the campuses as needed to ensure vendors can access the buildings to conduct the inspections.

The Facilities and Maintenance Department developed internal controls to ensure the Department complies with various regulatory entities. Federal law requires GCSD to inspect for the existence of lead in the water and paint for Head Start programs. The Facilities and Maintenance Department schedules the certification tests every three years with an experienced vendor. The District contracted Southern Earth Sciences in April 2026, to conduct the most recent assessments

The Facilities and Maintenance Department developed internal controls to ensure they comply with the fire safety standards. For the fire extinguishers, the Department contracts Johnson Controls to inspect and correct its fire extinguishers in all District buildings. Florida law requires that fire extinguishers be properly tagged and inspected. The Florida State Board of Education adopts rules that prescribe safety standards for educational facilities, including fire safety inspections. The Florida State Fire Marshal administers uniform fire safety standards for educational facilities ensuring compliance with safety and health regulations.

### 6.2.3 Portable Classroom Use

**OBSERVATION: GCSD does not have internal controls to ensure compliance with applicable laws and rules regarding portables.**

- Additional information on this topic can be found in **Section 6.1.3**.

**RECOMMENDATION 6-6: Develop Facilities and Maintenance Department internal controls to ensure the District complies with the laws and rules about portables.**

### 6.2.4 Instructional Technology

**OBSERVATION: Media and Instructional Technology maintains a series of internal control systems, policies, and procedures to ensure compliance with federal and state statutes, guidelines, and mandates relating to the use of technology in the school.**

The Department requires students and parents to sign a "FOCUS and Conditions for Use of the Internet in the Gadsden School District" form each year; the form defines acceptable use of the internet and the FOCUS system. In addition, the Student Code of Conduct contains the following:

> *2.26 (ZZZ) Inappropriate Use of Instructional Technology or an Electronic Device*
> - *Students will only use computers with permission and must abide by the district's Acceptable Use Policy (AUP).*
> - *Students will not share logins, usernames, or passwords with anyone. Students are responsible for any activity that occurs under their account. Students have no expectation of privacy while utilizing the GCSD network, computers, or any device that is attached to it.*
> - *Students will not attempt to access websites blocked by district policy, including the use of proxy services, software, or websites. If the website is blocked, do not attempt to bypass the block by any means.*
> - *Students will not use the network to access material that is profane or obscene (pornography), that advocates illegal acts, or that advocates violence or discrimination towards other people (hate literature). Students shall immediately*

*notify a teacher or administrator if inappropriate information is mistakenly accessed or found anywhere on the GCSD network including student shares. This may protect students against a claim of intentional infraction of this policy.*

- *Students will not post personal contact information about themselves or other people. Personal contact information includes address, telephone, school address, work address, etc. This information may not be provided to an individual, organization, or company, including websites that solicit personal information. Promptly disclose to a teacher any messages received that are inappropriate or make you feel uncomfortable.*
- *The use of the GCSD network or computers is a privilege that may be restricted or removed by school-based administration, automated content control systems, or the Office of Information Security. When a student's privileges are removed, the district will ensure that he or she maintains access to electronic curriculum for instruction and learning.*
- *Students will not make any attempt to bypass a firewall, intrusion detection/prevention system or any security system designed to secure the network. Students will not use sniffing (unauthorized monitoring of network traffic/usage) or remote access technology to monitor the network or other user's activity.*
- *Students will not download or store unauthorized music, videos, movies, software, or games on the GCSD network.*
- *Students will not use technology for personal gain, profit, or any illegal conduct, such as fraud, copyright infringement, hacking, cheating, or distributing viruses or malware that result in minor disruptions.*
- *Students using a personal device will only access the filtered internet through the GCSD BYOD (Bring Your Own Device) Network while authenticated with their own username and password.*
- *Students will not possess published or electronic material that is designed to promote or encourage illegal behavior or that could threaten school safety or use the Internet or websites at school to encourage illegal behavior or threaten school safety.*

*NOTE: Infractions, which constitute any major disruption of an educational or business process, may result in a Level III or IV Offense*

There are administrative procedures in place documenting the Department's Asset Management Procedures. The procedure details the receiving and tagging process as well as the disposal processes for assets. Included in that procedure is the requirement that before a device or piece of equipment is sent for disposal, all data must be removed:

> *"Gadsden County School District requires the destruction of all data in computers or electronic storage devices prior to the surplus or discard of these items, to ensure compliance with the federal and state statutes associated with disclosure of confidential information, such as the Health Information Portability and Accountability Act of 1996 (HIPAA), the Family Educational Rights and Privacy Act (FERPA), and to ensure compliance with software license agreements. All fixed assets to include CRT's, computers, electronic storage devices, and other electronic equipment collectively are referred to as "computer equipment"*

The District also uses device and system monitoring software to continually detect and report unauthorized system use, including:

- Device deployment and endpoint management (ZENworks)
- Data backup and disaster recovery (Veeam)
- Cloud monitoring and compliance (Managed Methods)
- Cybersecurity awareness training (KnowBe4)
- Document management and workflow automation (FileBound)
- Single sign-on access for instructional resources (Clever)
- Network security and firewall management (Fortinet)

### 6.2.5 Safety and Security

**OBSERVATION: The Safety and Security Department has developed a monthly Safety and Security Compliance Checklist as its internal control to ensure that safety and security issues are quickly identified and resolved.**

The Safety and Security Coordinator developed a monthly Compliance Checklist as a tool to identify, record, and communicate about safety-related issues. The Coordinator requires that the guardians and the deputies complete the monthly checklist for their assigned campuses.

The Compliance Checklist includes:

- Building and Grounds Safety
- Emergency Preparedness
- Fire Safety
- Student and Staff Safety
- Compliance and Documentation

The monthly checklist is an added compliance check above the guardians' and deputies' daily assignment to monitor and resolve the safety and security issues on each campus. For any identified issues, the District informs the principal about the issue on their campus as the principal signs the checklist, and then they coordinate with other departments as needed to resolve the issue.

More information about the checklist is included in **Section 1.2.5**.

### 6.2. 6 Bonded Indebtedness

**This subtask is not applicable because bonded indebtedness is monitored and reported by external auditors.**

## *6.3 ADDRESSING NON-COMPLIANCE*

**Subtask 6-3: Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means – Overall conclusion: (Does Not Meet)**

### 6.3.1 District Support for Areas Under Review

**OBSERVATION: The administration and the Board are working diligently to correct past deficiencies and areas of non-compliance; however, corrective actions remain in progress.**

As noted above, and in greater detail in **Section 1.3.1** of this report, the Auditor General has cited GCSD for multiple material weaknesses and significant deficiencies. The AG's efforts to close and issue the 2024 and 2025 Audited Financial Report (AFR) were delayed as a result of missing or late data submissions by GCSD. The final 2024 audit was not released until September 2025, and the recent 2025 audit report was issued in June 2026.

The School Board and Superintendent have taken the following actions to correct the financial records and implement a sustainable fiscal management process for the future."

- Hired a new Director of Business and Finance (referred to in this report as the Chief Finance Officer or CFO)
- Contracted for the services of a retired CFO to provide assistance and training for the finance team.
- Hired a cadre of finance positions with focused attention on correcting identified discrepancies as well as maintaining compliant financial processes and practices.
- Systematically restoring and documenting control processes including the timely processing of bank reconciliations, accurate entry of budgets into Skyward, accurate recording of revenues into Skyward, and procedural controls to ensure vendors and employees are paid timely and accurately.

Considerable work needs to be done to address the areas of non-compliance. Training is continuing, and the CFO is requiring each employee to document their desk procedures, so that if staff turnover, compliant processes can be maintained.

**RECOMMENDATION 6-7: Continue the processes to ensure sustainability of the corrective actions taken, and establish a documented policy and procedure for monitoring processes to hold departments accountable for implementing sustainable controls and procedures to ensure future compliance.**

### 6.3.2 Facilities Use and Management

**OBSERVATION: The Facilities and Maintenance Department takes reasonable and timely action that results from the various inspections of its facilities.**

The District receives inspections from various regulatory entities. The Facilities and Maintenance Department address the noncompliance issues by submitting work orders and then following up on the issue as needed.

For example, the District receives Florida Department of Health – Gadsden County health inspections throughout the schools. During FY24, the District received 50 inspections, which resulted in 1 to 15 different work orders per inspection. More information is in **Section 1.3.2**.

GCSD is statutorily required to inspect for the existence of lead in the water and paint for Head Start programs. In April 2026, the District received the results from the following assessments:

- Stewart Street Elementary School Head Start lead-based paint inspection and risk assessment – evaluated inside and outside the buildings, the windowsills, floors, and the playground.
- George W. Munroe Elementary School Head Start lead in water testing summary – assessed for lead in the water in the classrooms.

The contractor reported the following findings from the inspection related to Lead-Based Paint (LBP):

> "Finding 1.1 Identified LBP - No LBP was identified on interior or exterior surfaces.
> Finding 1.2 Deteriorated LBP – No LBP was identified on any surfaces evaluated.
> Finding 1.3 Lead Containing Materials – No Lead Containing Materials were noted.
> Finding 1.4 Lead Dust Hazards – No Lead Dust Hazards on Floors & Sills were noted.
> Finding 1.5 Lead in Soil Hazard – No Lead Hazard"

The contractor reported the following findings from the inspection related to Lead in the Water:
"The Laboratory results were <1.0 ug/L; acceptance criteria <15 ug/L." This means that no detectable lead was found above the testing method's detection limit.

Although no issues were found, the District was prepared to respond and resolve any identified issues. Once the Department receives the vendor's report of its findings, they ensure that either the vendor corrects the issue or they place a work order for the relevant trade staff to resolve the issue. See **Section 6.2.2** for more information.

### 6.3.3 Portable Classroom Use

**OBSERVATION: Program administrators have not taken reasonable and prompt actions to address noncompliance with applicable laws and rules pertaining to portables.**

- Additional information on this topic can be found in **Section 6.1.3** above.

**RECOMMENDATION 6-8: Address the noncompliance for portables by promptly inspecting each portable being used as a classroom to ensure it meets the standards and establish an annual inspection process.**

### 6.3.4 Instructional Technology

**OBSERVATION: Media and Instructional Technology has not taken timely corrective actions to address repeat findings of material weakness identified by the Auditor General.**

As discussed in **Section 1.3.3** of this report, GCSD has not taken sustainable action to prevent a repeat finding related to inappropriate employee access to various systems.

In each case, the District has addressed and corrected the identified accesses but has not put into place a sustainable method of maintaining control of access when employees move to new positions or are terminated.

In a related matter, timely deactivation of terminated employees requires better communication between Human Resources and Media and Instructional Technology.

**RECOMMENDATION 6-9: Implement a sustainable process for controlling employee access to only those systems that are necessary for the work they are assigned to perform; and for deactivating access for terminated employees.**

### 6.3.5 Safety and Security

**OBSERVATION: The Florida Auditor General's 2026 Operational Audit identified that the District has not taken reasonable and timely action to ensure its records demonstrate compliance with statutory safe-school officer requirements.**

In its 2026 and 2023 operational audits, the Florida Auditor General reported that District records did not always demonstrate compliance with statutory safe-school officer requirements.

As of May 2026, the Safety and Security Coordinator had not received the report with the recommendations. The Coordinator was not aware that the audit had been conducted. The Coordinator does not have any efforts planned to take reasonable and timely action to address the noncompliance. The2026 Operational Audit cited the following:

> *This operational audit of the Gadsden County School District (District) focused on selected District processes and administrative activities and included a follow-up on findings noted in our report No. 2023-056. Our operational audit disclosed the following:*
> *Finding 1: District records did not always demonstrate compliance with statutory safe-school officer requirements. A similar finding was noted in our report No. 2023-056.*
>
> *FINDINGS AND RECOMMENDATIONS*
>
> *Finding 1: School Safety – Safe-School Officers*
>
> *State law (Section 1006.12, Florida Statutes) requires the Board and Superintendent to partner with local law enforcement agencies to establish or assign or assign one or more safe-school officers, such as school safety officers (SSOs), school guardians, and school resource officers (SROs), at each school facility. SSOs and SROs must be certified law enforcement officers and, among other things, are required to complete mental health crisis*

*intervention training using a curriculum developed by a national organization with expertise in mental health crisis intervention. School guardians are District employees who have satisfactorily completed various requirements stipulated by State law (Section 30.15, Florida Statutes), and are certified by a sheriff. Effective school safety measures include documented verifications to ensure that safe-school officers have completed the required training and are present at each school facility.*

*For the 2024-25 fiscal year, the District utilized a combination of SSOs, school guardians, and SROs to provide safe-school officers at each District school.(Of the 12 District schools, 4 were located at two shared sites. The charter school obtained safe-school officer services by contracting directly for a school guardian). The Board employed a Safety and Security Specialist, who is also a certified law enforcement officer, to help manage and provide SRO services as necessary; individually contracted with 14 persons for SSO services; employed 10 school guardians; and contracted with the Gadsden County Sheriff's Office for 6 SROs who were deputies. Our evaluation of District controls over safe-school officer services disclosed that improvements were needed. Specifically:*

*According to District personnel, they obtained verbal confirmation from applicable police departments that the 14 persons providing SSO services were also certified law enforcement officers employed by the police departments. However, District records were not maintained, and the contracts with each person did not require records, to demonstrate that the SSOs were certified law enforcement officers and had completed mental health crisis intervention training. District personnel indicated that they relied on the police departments to ensure that the SSOs were certified law enforcement officers and had completed the required training.*

*District records demonstrated SSO and SRO attendance at applicable schools. However, for the 10 school guardians assigned to six District schools, District records were not maintained to demonstrate attendance or documented verification of that attendance. District personnel indicated that school guardian attendance records were misplaced by former District safety personnel.*

*District records were not maintained, and the contract with the Sheriff's Office did not require records to demonstrate that the 6 SROs had completed the required mental health crisis intervention training. In September 2025, subsequent to our inquiry, the District obtained records from the Sheriff's Office demonstrating that 1 SRO completed the required training before serving as an SRO and 2 SROs completed the training after their SRO service in June 2025. According to District personnel, they relied on the Sheriff's Office to ensure that the SROs had completed required training.*

*Reliance on law enforcement agencies without documented verification provides limited assurance that the SSOs were qualified law enforcement officers and that the SSOs and SROs completed required training. Additionally, absent effective controls over safe-school officer services, including records of school guardian attendance and documented verification of their presence during school hours, the District cannot demonstrate compliance with State law or that appropriate measures have been taken to promote student and staff safety. A similar finding was noted in our report No. 2023-056.*

***Recommendation: The District should enhance procedures to ensure and document compliance with State school safety laws. Such enhancements should include:***

- *Provisions in applicable contracts requiring documentation that each SSO is a certified law enforcement officer and that each SSO and SRO has completed the required mental health crisis intervention training, and the maintenance of such documentation.*
- *Maintenance of records to verify school guardian attendance and documented verification of their presence during school hours."*

Effective districts establish a process to promptly resolve findings in audit reports.

**RECOMMENDATION 6-10: Promptly address the Auditor General's findings and recommendations to enhance safety and security.**

### 6.3.6 Bonded Indebtedness

**This subtask is not applicable because bonded indebtedness has had no reported deficiencies.**

## *6.4 SURTAX COMPLIANCE*

**Subtask 6-4: Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations – Overall conclusion: (Meets)**

**OBSERVATION: GCSD's Board Attorney took reasonable and timely actions to ensure compliance with State laws, rules, and regulations regarding the process for bringing the Surtax referendum to the Voters.**

During interviews, the School Board Attorney explained the process she used to ensure compliance with State laws, rules, and regulations for creating and processing a Surtax resolution for approval by Voters.

Legal invoices, School Board minutes and other documentation confirmed that the Board Attorney took the following actions:

- researched and analyzed F.S. governing the process for setting referendums on election ballots;
- researched Secretary of State guidelines and statutory authority history regarding mail ballots;
- revised proposed recommendations regarding the process to implement the Surtax; and
- analyzed Attorney General opinions and authority regarding ballot language.

This research and analysis were instrumental in providing compliant resolution language that the School Board and County Commissioners then approved.

Additionally, the School Board Attorney has advised the Board and administration on the prohibitions against campaigning for the approval of the surtax referendum and the difference between providing information and actually asking the Voters to approve the referendum. She has reviewed documents that are being used to inform the public regarding the planned use of the funds and the like, to ensure that the documents do not include wording that would be construed as inappropriate.

**OBSERVATION: GCSD has taken reasonable and timely actions to comply with State laws, rules, and regulations regarding the planned use of the proceeds should Voters approve the Surtax, including a Surtax Capital Outlay Plan which is now in the process of being updated..**

The planned use of the surtax funds as stated in the resolution passed by the Board and approved by the County on December 16, 2025, complies with the statute.

The School Board Attorney constructed the ballot language contained in the resolution which includes a generic statement regarding upgrades to aging District and school facilities to keep schools safe and conducive to learning.

The ballot language also mentions that the funds will be used to address needs contained in the Surtax Capital Outlay Plan. The original Capital Outlay Plan was a copy of GCSD's anticipated Capital projects, not all of which were to be paid from the Surtax. The administration and Facilities Committee are updating the current Capital Outlay Plan, to differentiate which projects will be paid from Surtax, and which will be funded from other sources, such as the 1.5 mil rate that is designated for this purpose.

**OBSERVATION: The ballot language contains a statement that an Independent Oversight Committee will be monitoring the Surtax expenditures; the District has not yet adopted a policy regarding membership or defined the role and responsibilities of this committee.**

The Ballot Language contained the Surtax Resolution adopted by the Gadsden County Commissioners on December 16, 2025, states [emphasis added]:

> *"SECTION 4. PROJECT OVERSIGHT BY AN INDEPENDENT COMMITTEE. The School Board shall establish an independent oversight committee of volunteers (the "Committee") for the purpose of monitoring and providing advice regarding the implementation of the Plan, commencing upon approval of the Sales Surtax, and extending through the date of completion of the projects to be funded under the Plan. <u>The membership of the committee shall be established by School Board policy."</u>*

The Ressel team received input from Board members and leadership on how they hoped the committee would be established; in some instances, interviewees assumed the committee would be responsible for identifying the projects to be undertaken and their priority and would have more of a decision- making role, rather than advisory.

Best practices suggest that individuals with skills related to construction, project management, and financial management be enlisted to sit on the committee; charter provisions should include the advisory nature of the committee and the reporting relationship with the Board.

**RECOMMENDATION 6-11: Establish a charter for the Citizen's Oversight Committee that defines their roles and responsibilities and relationship to the Board; define membership requirements to include expertise relating to the type of work that will be performed with the proposed surtax dollars.**

## *6.5 CHARTER SCHOOL FUNDS*

**Subtask 6-5 Determine whether the school District has processes to distribute funds to District charter schools and mechanisms for charter schools to report how the funds are used– Overall conclusion: (Partially Meets)**

**OBSERVATION: GCSD has one District charter school and a methodology for determining the pro rata amount of the distribution of surtax funds based on enrollment and a pre-existing system for the distribution, accounting, and reporting of the use of surtax funds. Procedures are not documented and the Charter School contract has not been amended to reflect past audit recommendations for strengthening controls.**

Currently, there is one District charter school, the Crossroads Academy, which serves students from PreK through Grade 12.

School Board Policy #3.90 Charter Schools, last revised n 2020, details the process for applying to become a charter school, as well as Charter School Funding (Section XI), Monitoring and Review (Section XIV).

An Administrative Procedure found on the Support Service Webpage restates s, 1002.33, Section (17) F.S.-Charter School Funding in its entirety, with no other directions on how GCSD will accomplish this,

The FY 2024 AFR contained a Material Weakness relating to the District's lack of procedures for obtaining the Charter's annual audit in a timely manner. The report stated

> *"…the Charter School contracted to obtain an audit; however, District procedures were not in place to ensure that the contract specified a required audit report issue date that would allow consideration of the audit before the AFR due date… Without audit reports opining on the fair presentation of the school internal funds and DPCU financial information, the District's ability to properly and timely complete the District financial statements is limited, and financial statement users have limited assurance regarding the accuracy of that information on the District financial statements."*

The audit recommendation was to establish procedures:

> *"Such procedures should ensure audit contracts specify audit report issue dates and District efforts are sufficient to provide ample opportunity for the audit results to be considered during the preparation of the District financial statements and related audit."*

Similar findings are recorded in the 2017 and 2019 audits.

**RECOMMENDATION 6-12: Document GCSD's procedures for managing charter school funds, and clarify in the charter contract the reporting requirements, and GCSD's role in monitoring of surtax expenditures.**

**OBSERVATION: GCSD currently uses a Revenue Estimating Worksheet provided by the State to calculate the proportionate share of funding for the Crossroads Academy.**

As shown in **Exhibit 6-2**, the calculated proportionate share based on Unweighted and Weighted student FTEs is 9.9637 percent and 9.7025 percent, respectively.

**Exhibit 6-2**
**2025-26 FEFP Second Calculation**

| | | | |
|---|---|---|---|
| **3A. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C28 above by the District's total UFTE to obtain school's** | | | |
| UFTE share. Charter School UFTE: | 509.84 | District's Total UFTE: | 5,116.99 |
| Share of Surtax Proceeds | | | 9.9637% |
| **3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E337 above by the District's total WFTE to obtain school's** | | | |
| WFTE share. Charter School WFTE: | 522.64 | District's Total WFTE: | 5,386.69 |
| Share of Surtax Proceeds | | | 9.7025% |

*Source: Calculated by Ressel & Associates using FLDOE's Charter School Revenue Estimating Worksheet, Jun 2026.*

Based on estimated revenues from the half-cent sales tax of approximately $2,358,751 million annually, the District estimates that the Crossroads Academy will receive $231,000 annually.

Crossroads Academy currently provides GCSD financial statements in accordance with s. 1002.33(9), F.S., and the District plans to continue this practice; however, careful examination of the use of the Surtax funds is required.

Educating the charter school leadership about the restrictions on expenditures and the reporting requirements could prevent future misunderstandings.

**RECOMMENDATION 6-13: Work with Crossroads Academy to ensure that the school leaders are aware of the statutory requirements for the use of surtax funds, and the need for the monthly financial statements to contain adequate detail to allow the CFO to monitor the use of the surtax funds.**

# ADDENDUM: GCSD'S RESPONSE TO PERFORMANCE AUDIT

# THE GADSDEN COUNTY SCHOOL DISTRICT

Educating Every Student Today, Making Gadsden Stronger Tomorrow

**Elijah Key, Superintendent of Schools**

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July 20, 2026

Betty Ressel, CPA
Ressel & Associates, LLC
11707 Oakwood Drive
Austin, TX 78753

RE: Gadsden County School District's Response to 2026 Performance Audit

TO: The Ressel & Associates, LLC

Gadsden County School District accepts the observations and recommendations of Ressel & Associates, LLC and will incorporate the guidance provided into the District's continuous efforts to improve its operational and financial health.

Please accept my sincere thanks for taking on the OPPAGA audit project and for your team's professionalism in guiding leadership through an in-depth look at critical operational and financial growth areas. The audit process and your feedback will have a critical role in helping the District move forward.

Sincerely,

Elijah Key
Superintendent of Schools
keye@gcpsmail.com
(850)627-9651

cc: Gadsden County School Board
Gadsden County School District Executive Management Team