

SCHOOL BOARD FINANCIAL WORKSHOP

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

November 19, 2024

4:30 P.M.

The meeting was open to the public and electronically recorded.

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

1. Call To Order

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

2. Financial Information

Mrs. Bruner shared with the Board information on the July through October revenue summary report. She stated that the finance department has been entering and updating prior year data and information in order to complete the AFR and the cost report that is due to the State. She stated that the AFR was due back in September. She stated that the district was given an extension for the end of the month; however, the finance department will not be able to meet the deadline. She stated that staff have uncovered a lot more items that needs correcting. She stated that she has been in constant contact with the State. She stated that the biggest challenge is the federal revenue information that needs entering. She stated that different financial sources have been updated to the general fund. She also shared the expense summary report. Ms. Johnson asked about the number of years the district was behind on the AFR. Mrs. Bruner stated that the district is only looking at the prior 23-24 fiscal year. She stated that the district is starting with the 23-24 year trying to make sure that a very good and thorough report is submitted to the State. She stated that the State has not granted the district another extension, but are working with us on the sections of the report that is needed. Mr. Frost stated that something needed to be in writing and documentation is kept. Mr. Scott asked Mrs. Bruner to talk about the consulting services item that was on the regular meeting agenda. Mrs. Bruner stated that the consulting service contract is with Ms. Cathy Sneads, the former CFO from Jackson County. She stated that Ms. Sneads was highly recommended. She stated that Jackson County has been very helpful, Lafayette County and a couple of other counties have offered to come and provide training free of charge. She stated that the contract is for the current fiscal year. She stated that all but one county in the consortium contract their AFR and cost report because it so time consuming. Mr. Frost stated that he was concerned that an extension was given; now the district has a deadline. Mrs. Bruner stated that the finance department has been in communication with the State letting them know the status. Mr. Frost stated that just for everyone that does not know, Mrs. Bruner just took over the finance department. He stated that it was all in disarray; she's trying to catch up with what she inherited.

In response to Ms. Hannigon's concern regarding the state's deadline before taking further steps, Mr. Key stated that the deadline is actually a date that the district gave to the State in hopes of having the AFR completed by November 29th. He stated that there is a timeline the State would like to have all of the information. He stated that January was the period when the AFR was submitted last year, and are working to get this one submitted by the end of next month. He stated that January is when the State calculates all of their reports, and the district

is not holding up the process. He stated that it is at that point that the State can say we are not going to worry about Gadsden County and proceed with doing everything for the other districts. He stated that then the Superintendent and the School Board Chair would have to stand before a legislative committee and give their reasoning for the hold up. He stated that is the reason for having conversations with the State trying to get the help needed outside of the district office. Ms. Hannigon asked if there was an opportunity for the district to go back and clean up the AFR if there are discrepancies or any incomplete information after submission. Mrs. Bruner stated yes, the district can do an amendment, and the State will give an opportunity to make corrections. Mr. McMillian stated to Mrs. Bruner that the Board knows what you inherited and all of the hard work that you put in., it's certainly appreciated. He stated that the State is aware of what you inherited. He encouraged Mrs. Bruner to continue to work toward getting everything completed.

Ms. Hannigon asked Mrs. Bruner if she would highlight anything for the Board in the financial reports? Mrs. Bruner stated yes, the finance department is still in clean up mode from the prior year and set up mode for the current year. She stated that this time next year the financial reports would be more thorough and accurate. She stated that the reports are still missing categories related to the federal grants, but you can see the ones that are identified. She stated that the title show the funding source and can be matched with the expenditure, the year to date activity and how much is left. She stated that the district's revenue sources have been updated. She stated that the district has not decreased in any of its prior funding sources. She stated that the district keeps uncovering more funding sources and the expenditures have not increased. She stated that the district is financially sound. Ms. Hannigon stated that it never looks good when you have to send money back to your funding sources. She stated that hearing Mrs. Bruner say revenue is being discovered but expenses are kind of holding steady, are we in danger of possibly having to return some funding? Mrs. Bruner stated that the expenditures have been identified for funding sources. She stated that we are not expending anything where the funding source has not been identified. She stated that we are making sure that expenditures are being processed timely so that they meet the guidelines.

3. Facilities Update

Mr. Hudson stated that when power was lost at Gadsden County High School homecoming game, it was noted that one of Talquin's transformer blew out. He stated that the loss of power was not the district's fault. He stated that once the transformer blew it blew the breaker at the school. He stated that when the power was restored, the high school was still without lights. He stated that the breaker was damaged and the contact. He stated that everything has been rectified, but because of this, it made the district do our due diligence and started getting prices to upgrade to LED lighting. Mr. McMillan stated that the LED lights are cheaper and better to operate. Mr. Hudson stated the maintenance department has been handling normal basic day-to-day operations. He stated that since the grass is not being cut the grounds crew have been on call doing other things as needed. He stated that the playground equipment is pretty much completed. He stated that the grounds will be finished with the same dirt to make it perfect for the students. He shared pictures of Carter Parramore Academy and Stewart Street Elementary School to show an example of how the dirt is used to finish grading the ground. He shared pictures of Stewart Street Elementary School's hallway outside corridor roof for repair. He stated that Stewart Street is at the end of their HVAC renovation. He stated that the CPA FEMA project will begin soon. He stated that the committee has selected an architectural engineering firm (MLD Architects). Ms. Johnson stated that for public knowledge an explanation was needed on what will be done with Stewart Street Elementary and Carter Parramore Academy. She stated that Carter Parramore Academy will be renovated with FEMA monies. Mr. Hudson stated that he did not know exactly what the plans were for Stewart Street, but when he started to work in the district, the students did not have adequate air quality. He stated that his job as a General Contractor and Facilities Director, he was going to make sure the students have adequate air quality. He stated that he could not speak to the plans for Carter Parramore Academy, but was going to consult with district staff and FEMA to make sure that everything is repaired that was damaged from Hurricane Michael. He stated that an RFQ, a request for qualifications was used to select the architectural engineering firm. He stated that FEMA monies would be used to complete the CPA project.

Mr. McMillian stated that the public need to know what would happen to Stewart Street Elementary and Carter Parramore Academy when the new school is built. He stated that originally when the district went to the State asking for special facility dollars, we told the State that we would keep Stewart Street Elementary and use as office space, and get rid of some of the portable buildings. He stated that he believes the district has to have an alternative school. Mr. Key stated that Stewart Street Elementary will be us as office space. He stated that the FEMA monies can only be used for Carter Parramore Academy.

Ms. Hannigon asked if any of the other schools were in similar situations with lighting. Mr. Hudson stated that not in regards to any damage. He stated that the issue with the high school lighting was damaged from a transformer. Mr. Key stated that Gadsden County High School football field is actually the only lighted, athletic facility that we have outside. He stated that at West Gadsden Middle towable lighting was rented for soccer games. He stated that some parents complained about putting soccer at West Gadsden Middle and not allowing students to play at Gadsden County High School. He stated that Gadsden County High School currently is in the playoffs and hosting the playoff games. He stated that the football field could not hold soccer and football games at the same time. He stated that a decision was made to have soccer played at West Gadsden Middle School until football season ends. He stated that currently there is no adequate lighting on any of the athletic facilities. He stated that baseball and softball has to be played at the city recreation department and in Havana during the day.

Ms. Hannigon requested that when the time come and she has to reference back to the material that was shared, include a notation on the photos regarding the location.

4. Educational Items by the Superintendent

Ms. Crystal May with Quincy Main Street and Mr. Joe Munroe addressed the Board regarding information on the old Gadsden Elementary Magnet School buildings and wanted to know the School Board plans for the buildings. Ms. May stated that they would love to repurpose the buildings and turn them into something beautiful. Mr. Monroe asked the Board to consider a partnership with Quincy Main Street for redevelopment of the buildings. He expressed his compassion and shared sentiments regarding the old GEMS building. He asked the School Board to consider handing the property over to Quincy Main Street, a non-profit organization. Mr. Munroe stated that they will try to find investors for the building.

Mr. McMillan stated that the Board will consult with the attorney because portions of the buildings are occupied. He stated that he would like to see the buildings refurbished. Ms. Hannigon asked Mr. Monroe if plans for the buildings could be shared with the Board the next time they come. She stated that since Quincy Main Street is non-profit, you do not want to turn it into sales. Mr. McMillan stated that the information would be turned over to Attorney Minnis once it is received.

5. School Board Requests and Concerns

None.

6. The workshop adjourned at 5:22 p.m.