

SCHOOL BOARD WORKSHOP

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

December 15, 2015

4:30 P.M.

This workshop was open to the public and electronically recorded.

The following Board members were present: Mr. Roger P. Milton, Chairman; Mr. Isaac Simmons; Mrs. Audrey D. Lewis; and Mr. Steve Scott. Also present were Mr. Reginald C. James, Superintendent and Secretary to the Board; Mrs. Deborah Minnis, Attorney for the Board; and others. Mr. Charlie D. Frost was absent.

1. Call to Order

The workshop was called to order by the Chairman, Mr. Roger P. Milton, at 4:40 p.m.

2. Financial Data Report

3. Discussion Items

- a. List of contractors and notification to Board regarding vendors with total payments greater than \$15,000 and other payment issues.
- b. Miscellaneous finance department items:
 - i. Florida Department of Agriculture Administrative review results.

Mrs. Ferree stated that an administrative review team from the Florida Department of Agriculture and Consumer Services, Division of Food, Nutrition and Wellness, had the opportunity to conduct a Summer Food Service Program (SFSP) administrative review on August 5, 2015. She stated that Reviewers examined documentation for training, site visits and reviews, menus, meal count records, costing data, and other program documents. She stated that the Summer Food Service Program Review was concluded, and it has been determined that the corrective action for the identified findings has been completed.

ii. 2016-17 FTE / FEFP forecast discussion.

Mrs. Ferree stated that she had received information projecting a decline in student enrollment for the 2016 school year. She stated that since 2015, five Head Start centers have closed due to lack of enrollment. She stated that according to the Florida Department of Education, Gadsden County will lose approximately 121 students. She stated that she projects the county will lose more than 200 students this year. She stated that it is time for the district to plan for the worst and hope for the best. She stated that the district's biggest problem was budgeting. She stated that low birth rates, students attending schools in different counties, and people moving to different counties for more employment opportunities are factors that affect projecting student enrollment. She stated that due to the projected enrollment drop, the county would receive less funding, which could lead to the closing of some schools.

iii. Status of Galloway Charter financial corrective action plan.

Mrs. Ferree stated that the Office of Funding and Financial Reporting (OFFR) was currently reviewing the Galloway Academy Charter School financial corrective action plan. She stated that the OFFR has requested Galloway Academy Charter School's financial statements to include a budget for 2015-16. She stated that the statements should include the original budget, year to date, and projections through June 30, 2016. She stated that the budget information should be submitted by Friday, December 4, 2015.

iv. DSO financial statements for 2014 – 15 and release of SBA Audit report.

Mrs. Ferree stated that agenda item #iv should read Charter School Financial Statements for 2014 – 15 and release of SBA Audit report.

v. Increase in bank fees.

Mrs. Ferree stated that Capital City Bank reflected the following changes in bank fees: 1) collecting the deposit assessment on the ledger balance versus collected balance; 2) previously calculated deposit assessment change based on the collected balance up to a maximum of \$1,000,000. Effective October 1, 2015, compute the deposit assessment change on the entire ledger balance, including amounts greater than \$1,000,000. There will be an increase in the deposit assessment if the ledger balance exceeds \$1,000,000; and 3) the deposit assessment rate will be reduced from \$0.1385 to \$0.12 per thousand.

vi. FRS reporting and transmittal errors discussion.

Mrs. Ferree stated that a majority of the FRS reporting and transmittal errors were with individuals who do not have email addresses. She stated that email addresses needed to be updated for retirees.

vii. UGG required procedures writing and FDOE form 610 risk analysis and general assurances in the pre-award grant application process.

viii. FDOE AFR review questions.

Mrs. Ferree stated that the districts' Annual Financial Report for the fiscal year ended June 30, 2015 has been completed and submitted on December 15, 2015.

c. Other – agenda items:

- i. Agenda item – Barkley Security issue PO for \$25,000 to cover November 2015 through December 2015 charges. Initial PO estimate on old contract as estimated was too low.

4. Budget Director update

Mr. LaClarence Mays, Budget Director, shared with the Board an update on the district's budget. He stated that the district will reduce the amount to reserve funds. He stated that the budget committee will meet in January to discuss a budgeting process.

5. General Accounting update

Mr. Thomas Kauffman, Assistant Comptroller, shared with the Board an update on general accounting. He stated that checks have been processed for the Lead Teachers. He stated that the district is currently working on a revised list to update the old balances of each school's recognition lottery monies, and the list will be submitted to the Board in January.

6. School Board Requests and Concerns

None.

7. The workshop adjourned at 5:45 p.m.