

SCHOOL BOARD FINANCIAL WORKSHOP

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

December 17, 2024

4:30 P.M.

The workshop was open to the public and electronically recorded.

The following Board members were present: Mr. Leroy McMillan, Chairman; Ms. Cathy S. Johnson; 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. Ms. Stacey S. Hannigon arrived at 5:05 p.m.

1. Call To Order

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

2. Financial Information

Mrs. Bruner stated that the finance department is continuing to work very hard to get all the prior year issues caught up and reconciled. She stated that the finance department is wrapping up the process of correcting coding for expenditures to the proper categories and/or projects. She stated that the federal projects are left to complete. She stated that once the prior year (FY 2023-24) is officially closed, in January, various parts of the Annual Financial Report (AFR) can be completed. She stated that DOE has asked that the 348 reports be completed as soon as possible and submitted. She stated that a consultant has been hired to help the finance department complete the program cost report simultaneously as the district staff and the financial consultant complete the AFR. She stated that work has begun and corrections are being made as discovered. She stated that the consultant will work until the submissions have been cleared and approved by the State. She stated that the December payroll will be processed on Friday, December 20th. She stated that January payroll will be processed on January 31st, so employees need to plan accordingly. She stated that accounts payable checks will be processed on Friday, December 20th. She stated that work on the January payroll along with W2's still has to be completed.

Mr. McMillan asked for clarity whether DOE knows what's going on with the AFR, and are ok with what the district is doing. Mrs. Bruner responded, yes. She stated that she speaks with DOE staff probably every other day giving updates on which pieces and parts are complete, getting questions, getting clarification and feedback. She stated that the district is working very closely with DOE. She stated that DOE know the position the district is in and what we are facing.

Mr. Frost asked what was a 348 form? Mrs. Bruner stated that a 348 form is one of the first pieces of the AFR that has to be completed. She stated that it's what DOE calls the report and ties expenditures to the different State categories. She stated that there is also the program cost report. She stated that a consultant was hired, Mr. Thomas Kaufman, to help with the program cost report. She stated that Mr. Kaufman has completed the program cost report for the district the last two fiscal years. She stated that he is aware of the district records; and is also working with our other consultant Ms. Cathy Sneads. Mr. McMillan asked how much Mr. Kaufman was being paid. Mrs. Bruner stated that his contract was for no more than \$14,000.00. She stated that it is an hourly contract up to \$14,000.00. She stated that Mr. Kaufman will work on the program cost report. She stated that once the program cost report is submitted, the State will have to go through their process.

In response to Ms. Johnson's concern about the normal time the AFR report is due, Mrs. Brunner stated September 11th. Ms. Johnson stated that the district was past the deadline. Mrs. Bruner stated that corrections are being made for the prior year and current year. She stated that to be sure when we get to this time frame next year, we will more closely get everything done in that September time frame. Mr. Scott stated that the AFR report was not turned in last year until January. Mrs. Bruner stated that the AFR was submitted incomplete and inaccurate in January of last year.

3. Facilities Update

Mr. McMillian commented on agenda item #9a (Purchase Order Request for Simpson Environmental) of the packet. He stated the district needs to have a Preventive Maintenance Program. He stated that Mr. Hudson is being proactive and not waiting until something happens and have issues later. He congratulated Mr. Hudson and thanked him for being proactive, and keeping it safe for our students and employees.

Mr. Hudson thanked Mr. McMillan. He stated that the district is continuing to try to provide adequate air quality for our students and employees. He stated that the maintenance department is trying to complete the HVAC renovations at Stewart Street Elementary School. He stated that some preventative measures are being taken. He stated that when the temperature dropped there were some challenges with the HVAC systems being dormant during the summer and having to transfer to heat caused a few challenges, but were able to overcome those challenges. He stated that a few calls were received from Gadsden Technical College, Transportation, and even one or two from the Max Walker Administration Building. He stated that most of the HVAC issues were small and taken care of within a day or so. He stated that two units at Havana Magnet School will be changed during the Christmas Break. He stated there were a couple of meetings with FSBIT to update and re-evaluate the district's facilities and insurance. He stated that Rowe Roofing is repairing the corridors at Stewart Street Elementary School during the Christmas Break. He stated that there was a lot of wood rot and leaking that will be repaired. He stated that we are on schedule with the architects for the initial walk through at the end of the week. He stated that at the high school there are a lot of doors that will be replaced as hurricane related. He stated that FSBIT is documenting everything in order to evaluate the facilities for insurance purposes. He shared with the Board drone views of the Transportation Facility, Stewart Street Elementary School, Carter Parramore Academy, Gadsden Elementary Magnet School, George Munroe Elementary School, West Gadsden Middle School, Greensboro Elementary School, and Chattahoochee Elementary School. He bragged on the maintenance staff for what they did with the stage curtains at Havana Magnet School. He stated that Havana Magnet School needed curtains for a Christmas play and the maintenance staff made the stage curtains from black king size sheets. He stated that it is a long process to order the stage curtains and waiting for a representative to come do measurements. He stated that the new ceiling at Stewart Street Elementary School will have a flat ceiling. He showed pictures of the ceiling grid at Stewart Street Elementary School. He stated that the school had a semi vault to it and was flat. He stated that the ceiling grid will be flat with new LED lighting. He stated that everything is on schedule to be turned back over to the principal on January 8th. Mr. Scott asked in reference to agenda item #9a under the assumption where it states no monitoring or consumption anticipated by the site visit by Southern Earth Sciences to monitor the work progress anticipated was not included in the price. Mr. Hudson stated that Southern Earth Sciences are with the district building the new school, they are going to help the district catch up on abatement asbestos testing. He stated that this is something that is supposed to be done every 3 years. He stated that Southern Earth Sciences will go in and do the testing. He stated that the cost has not met the \$15,000 threshold to bring anything before the Board. Ms. Johnson inquired about where the new units were going at Havana Magnet School. Mr. Hudson stated that the units will be in building 700 where the labs are. Ms. Johnson inquired about when the district was going to begin using funds from Hurricane Michael and the insurance monies to repair buildings. Mr. Hudson stated that the insurance and FEMA monies are for Carter Parramore Academy repairs. Mr. Key stated that FEMA and insurance monies must be used for the intended purpose for those schools allotted. Mr. Frost stated that he visited West Gadsden Middle School and the maintenance staff did a good job with the wrapping. He wanted to know if the wrapping would hold up with sand and stay leveled up when it rains. Mr. Hudson stated that the rain would help stabilize the sand.

4. Educational Items by the Superintendent

Mr. Matthew Bryant, Director of Transportation, shared with the Board information on the 2024 Clean School Bus (CSB) Rebate Program – School Board Awareness Certification. He stated that the intent of the form is to ensure awareness of all parties involved in the potential new bus project. He stated that the form is not binding, meaning that applicants do not need to fully commit to proceeding with the potential new bus project if selected for funding. He stated that early communication is meant to provide notice. He stated that EPA fully expects that awardees and their appropriate School Board will have additional communications as needed as part of the award acceptance process. He stated that the information packet gives different options about keeping clean buses. (Propane, Natural Gas and Electric). He stated that the government wants to come up with a much cleaner way for the environment. He stated that all 2010 or older buses qualify. He stated that an informational meeting is scheduled for January 8th. He stated that the clean school bus market is growing rapidly in response to the demand for cleaner vehicles. Mr. Scott asked if this is a partial grant where both the government and the district pay. Mr. Bryant stated that he thinks so, but will get answers to those type questions at the meeting.

Mr. Key stated that the purpose of the 2024 Clean School Bus Rebate Program was to inform the Board before meetings began to have conversations regarding the cost.

5. School Board Requests and Concerns

None.

6. The workshop adjourned at 5:10 p.m.