

SCHOOL BOARD WORKSHOP

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

January 15, 2019

4:30 P.M.

This workshop was open to the public and electronically recorded.

The following Board members were present: Mr. Steve Scott, Chairman; Mrs. Audrey D. Lewis; Mr. Leroy McMillan; and Mr. Tyrone D. Smith. Also present were Mr. Roger P. Milton, 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. Steve Scott, at 4:30 p.m.

2. Financial Information

Mr. Milton facilitated a demonstration on the new Employee Access System. He stated that with the Employee Access System employees will have access to their pay information online. He stated that the district's goal is for everyone employee to have direct deposit by June 30th of this year. He stated that the district will no longer print pay statements after June 30th, and no more paper W2s by July 1, 2020. He solicited the Board to assist with facilitating training to other employees on the new Employee Access System.

a. Board Resolution Addressing Employee Compensation during Natural Disasters

Mrs. Wood stated that the resolution addressing employee compensation during natural disasters was to document the Superintendent's authorization of administrative leave and overtime pay following Hurricane Michael. She stated that the section '6700 Fair Labor Standards Act (FLSA)' of the School Board of Gadsden County's Bylaws and Policies provides for Overtime or "Premium" Pay when authorized by the Superintendent. She stated that the Superintendent placed employees and staff on Administrative Leave on October 9th due to the impacts of Hurricane Michael. She stated that the Superintendent later directed certain essential employees and staff to return for extraordinary duty over and above their administrative leave. She stated that these certain employees' hours worked qualify as Overtime Pay under the School Board's FLSA Policy. She stated that the district will be reimbursed by FEMA for the employees' overtime pay.

b. Internal Funds Audit for Period Ending 6/30/18

Mrs. Wood stated that the 2017 - 2018 Internal Funds Audit for the period ending June 30, 2018 will be on the January 22nd Board's agenda. She stated that in the audit's opinion, in all material respects, the cash receipts, disbursements and balances of the Gadsden County School Board's General Operating Fund – Internal Accounts for the year ended June 30, 2018, on the basis of accounting described in Note A. She stated that each of the schools were audited as a separate entity and were issued an audit opinion. She stated that all of the schools received unqualified opinions with a letter of comment, except for Gadsden Technical Institute which was issued a qualified opinion because the School's Student Account Summaries and accounts receivable records were not traceable to the Manatee records. She stated that accordingly, the auditors were able to obtain sufficient appropriate evidence to determine that all collections were properly recorded in the accounting records. She stated that however, the auditors did not believe the difference of reported income, if any, would be material to the combined financial statement report for the Gadsden County School Board – Internal Accounts.

Mr. Mays stated that the district aligned Gadsden Technical Institute's financial aspect with the PELL grant. He stated that staff worked diligently. He stated that a check and balance system was put in place to assist with the audits. He stated that there was an issue with the Manatee system and ledgers. He stated that the district followed the Government Acceptable Accounting Principles (GAAP) and federal guidelines.

Mr. Milton stated that he will schedule a meeting with Mrs. Wood and Mr. McMillan to further discuss the Internal Funds Audit for the period ending June 30, 2018.

c. Management Discussion and Analysis Plus Notes

Mrs. Wood stated that the key financial highlights for the 2017 – 18 fiscal year were as follows: the district's total net assets decreased by \$2.2 million, or 5.8 percent; general revenues total \$53.7 million, or 90.7 percent of all revenues in the 2017-18 fiscal year, as compared to \$53.2 million, or 88 percent for the 2016-17 fiscal year; the unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totals \$1.9 million at June 30, 2018, or 4.5 percent of General Fund expenditures as compared to an unreserved fund balance of \$1.9 million, or 4.2 percent of expenditures at June 30, 2018; during the current fiscal year, General Fund expenditures exceeded revenues by \$2.3 million. This may be compared to the 2016 -17 fiscal year's result in which General Fund expenditures exceeded revenues by \$2.2 million and the 2015 -16 fiscal year's results in which General Fund expenditures exceeded revenues by \$0.5 million; and the total long term debt decreased by \$0.9 million, primarily because of principal payments. She stated that the basic financial statements consisted of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to financial statements.

In response to Mr. Smith's concern regarding the investments for the district and Crossroad Academy, Mr. Milton stated that the charter school uses many of the district's resources such as food service and transportation, which allows them to have a larger investment.

Mrs. Wood shared with the Board information on the FEFP Third Calculation for 2018 -19. She stated that the district has a 0.12% increase in FEFP student funding based on the third calculation.

Mrs. Lewis requested a review of programs purchased by the district.

3. Educational Items by the Superintendent

Mr. Milton stated that a summary sheet regarding employee evaluations will be on the January 22nd Board agenda. He stated that employee evaluation models must be reviewed and approved annually by the Board.

Mr. Smith requested a workshop to begin dialogue on employee evaluations for the upcoming year.

Following discussion on employee evaluations, Mr. Milton welcomed Board members to explore other evaluation models.

Mr. Milton shared with the Board information on the Third Annual Unity Prayer Luncheon on March 16th from 12 noon to 1:30 p.m. He stated that the Unity Prayer Luncheon will be held at the National Guard Armory on Pat Thomas Parkway. He stated that tickets are \$25.00 and a table cost \$200.00. He stated that the purpose of the Unity Prayer Luncheon is to help support local church programs and local projects by helping the needy and bringing unity into the county. He stated that he had received commercial contracts from American Advanced Senior Care, LLC for purchase of St. John Elementary School property and Gretna Elementary School property.

4. School Board Requests and Concerns

In response to Mr. Smith's concern whether any of the federal programs were being effected by the government shutdown, Ms. Rose Raynak stated that none of the federal programs have been impacted at this time.

Mrs. Wood stated that food service currently have enough funds until February. She stated that currently FEMA has not been effected by the government shutdown.

Mrs. Lewis shared the following concerns: reading across the district, parent liaisons receiving extra pay, and the graduation rate.

Mr. Scott stated that he and Mr. Rick Soskis met with Representative Ramon Alexander. He stated that he is scheduled to meet with Ms. Sullivan (Education Committee) on January 23rd. He requested Ms. Sullivan be invited to visit Gadsden schools.

In response to Mr. McMillan's concern regarding the football coach for the high school, Mr. Milton stated that interviews have taken place, and potential candidates will interview tomorrow. He stated that an announcement will be made by the end of the week or the first of next week for the new high school football coach.

Mr. Smith stated that he was working with the Fellowship of Christian Athletes. He stated that there was a possibility that former Football Coach Bobby Bowden could be invited to speak at an afternoon luncheon at the high school. He stated that this would be a great avenue to aid the district.

Mrs. Lewis stated that the Department of Education has a faith-based initiative to promote student-driven education through engagement with faith-based leaders and organizations, both faith-based and community-focused.

5. The workshop adjourned at 6:15 p.m.