

SCHOOL BOARD WORKSHOP

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

November 17, 2009

4:00 P.M.

This workshop was open to the public and electronically recorded.

The following Board members were present: Mr. Judge B. Helms, Chairman; Mr. Roger P. Milton; and Mr. Eric F. Hinson. Also present were Mr. Reginald C. James, Superintendent and Secretary to the Board; Ms. Deborah Minnis, Attorney for the Board; and others. Mr. Isaac Simmons and Mr. Charlie D. Frost were absent.

1. CALL TO ORDER

The workshop was called to order by the Chairman, Mr. Judge B. Helms, at 4:07 p.m.

2. FINANCIAL DATA REPORT

Mrs. Wood asked Mr. Bruce James to share with the Board an explanation of deletion of capital assets, furniture, fixtures & equipment.

Mr. Bruce James stated that all of the capital assets, furniture, fixtures and equipment items to be deleted were discarded from each of the schools during the 2008 – 2009 school term. He stated that all deletions are submitted to the Board for approval. He stated that the discarded items are stored at the warehouse and maintenance. He stated that the Board's policy is being followed for discarding equipment over a number of years. He stated that the district uses a recycling company to pick up discarded equipment. He stated that he is currently working with the Department of Business and Professional Regulation to receive their used furniture. He stated that some of the furniture is in good condition and some of the furniture still have tags. He stated that the gym at Carter Parramore Academy will be used as the distribution center for principals to pick up furniture.

Mr. Bruce James shared with the Board an explanation of deletion of capital assets – motor vehicles. He stated that the amount listed reflects the age of the bus. He stated that the discarded buses will be bid. He stated that the district will be in accordance with Florida Statutes 274.04, 274.05 and 274.06 when discarding buses.

Mrs. Wood shared with the Board a brief overview of the report on financial trends and significant findings in audits of district School Boards. She stated that the report provides a summary of financial trends and significant findings identified in the audits of the 67 district School Boards. She stated that the average level of unreserved fund balance in the general fund was approximately 7.88 percent of the general fund revenues (financial condition ratio) which represents a slight decline from the average financial condition ratios for the previous four years. She stated that 11 of 67 school districts had financial condition ratios that were less than 2.5 percent at June 30, 2008, which represents a significant increase over the number of school districts with ratios less than 2.5 percent in the preceding four years. She stated that there were four school districts with ratios of less than 2.5 percent at June 30, 2007. She stated that during the 2008-09 fiscal year, ten school districts (Bradford, Collier, Gadsden, Glades, Jefferson, Levy, Miami-Dade, Taylor, Volusia, and Washington) submitted notifications to the Commissioner of Education. She stated that factors such as declining enrollment, rapidly increasing enrollment, and school and class sizes required the exercise of effective financial management to limit the impact on the school district's financial condition. She stated that smaller school districts with declining enrollment experienced difficulty with gradual enrollment declines as it is difficult to reduce instructional staff because often no one grade or class within an individual school may be affected enough to justify the reduction of instructional staff. She stated that larger schools cost less per student than smaller schools because the salary, benefits, and fixed costs are spread over a larger number of students. She stated that it is not suggested that smaller schools are inappropriate; rather that the number and sizes of schools are relevant factors that impact financial conditions among school districts. She stated that the distribution of more than \$3.5 billion dollars of American Recovery and Reinvestment Act (ARRA) funds to the school districts' K-12 programs began in the 2008-09 fiscal year, with the overall goals of improving schools and achievement and producing better results for students. She stated that ARRA is expected to have a significant impact for the 2009-2010 and 2010-2011 fiscal years on school districts with funding amounts, as of September 2009, for State stabilization, Federal Special Education, and Federal Title I programs.

Mrs. Wood shared with the Board the following monthly budget status summary reports: 1) 110 – General Fund – encumbered \$2,685,386.62; 2) 300 – Capital Projects – encumbered \$122,523.71; 3) 410 – Food Service – encumbered \$442,320.12; 4) 420 – Contracted Projects – encumbered \$1,095,074.63; 5) 431 – State Fiscal Stabilization; 6) 432- Targeted ARRA Stimulus – encumbered \$321,903.04; 7) 433 – Other ARRA Stimulus Grants – encumbered \$21,259.35.

3. ITEMS BY THE SUPERINTENDENT

None.

4. SCHOOL BOARD REQUESTS AND CONCERNS

None.

5. The workshop adjourned at 5:25 p.m.