

AGENDA

REGULAR SCHOOL BOARD MEETING

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

February 28, 2023

6:00 P.M.

THIS MEETING IS OPEN TO THE PUBLIC

1. CALL TO ORDER
2. OPENING PRAYER
3. PLEDGE OF ALLEGIANCE
4. RECOGNITIONS

ITEMS FOR CONSENT

5. REVIEW OF MINUTES – **SEE ATTACHMENT**

- a. January 24, 2023, 4:30 p.m. – School Board Workshop
- b. January 24, 2023, 6:00 p.m. - Regular School Board Meeting

ACTION REQUESTED: The Superintendent recommends approval.

6. PERSONNEL MATTERS (resignations, retirements, recommendations, leaves of absence, terminations of services, volunteers, and job descriptions) – **SEE PAGE #4**

- a. Personnel 2022 - 2023

ACTION REQUESTED: The Superintendent recommends approval.

7. BUDGET AND FINANCIAL

- a. Annual Financial Report and Final Amendment – **SEE PAGE #7**

Fund Source: All Funds
Amount:

ACTION REQUESTED: The Superintendent recommends approval.

8. AGREEMENT/CONTRACT/PROJECT APPLICATIONS

- a. TCC Early College Program Agreement 2023 – 2024 – **SEE PAGE #58**

Fund Source: N/A
Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

- b. School Hardening Grant – Gadsden County High School – **SEE PAGE #65**

Fund Source: N/A
Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

9. STUDENT MATTERS – **SEE ATTACHMENT**

- a. Student Expulsion – See back-up material

Case #50-2223-0051

ACTION REQUESTED: The Superintendent recommends approval.

- b. Student Expulsion – See back-up material

Case #52-2223-0051

ACTION REQUESTED: The Superintendent recommends approval.

- c. Student Expulsion – See back-up material

Case #58-2223-0091

ACTION REQUESTED: The Superintendent recommends approval.

- d. Student Expulsion – See back-up material

Case #62-2223-0211

ACTION REQUESTED: The Superintendent recommends approval.

10. SCHOOL FACILITY/PROPERTY

- a. Board Approval for Amendments to the Contractual Agreement with Rostan Solutions, LLC for Professional Services Dealing with FEMA - **SEE PAGE #71**

Fund Source: Eligible for FEMA Reimbursement of 75% of Cost and Florida Division of Emergency Management of 12 ½% of Cost, initial cash flow is provided by Insurance Recovery funds

Amount: Hourly payment based on utilization of services – Status of FEMA Projects – in appeals process

ACTION REQUESTED: The Superintendent recommends approval.

11. EDUCATIONAL ISSUES

- a. Stewart Street Elementary School Out-of-State Field Trip Request - **SEE PAGE #73**

Fund Source: N/A
Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

- b. Approval of 2022 – 2023 School Advisory Council (SAC) Membership Rosters
SEE PAGE #85

Fund Source: N/A
Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

ITEMS FOR DISCUSSION

12. EDUCATIONAL ITEMS BY THE SUPERINTENDENT
13. SCHOOL BOARD REQUESTS AND CONCERNS
14. ADJOURNMENT



THE GADSDEN COUNTY SCHOOL DISTRICT

Educating Every Student Today, Making Gadsden Stronger Tomorrow

Elijah Key, Superintendent of Schools

35 Martin Luther King, Jr. Blvd Quincy, Florida 32351

Main: (850) 627-9651 or Fax: (850) 627-2760

www.GadsdenSchools.org

February 28, 2023

The School Board of
Gadsden County, Florida
Quincy, Florida 32351

Dear School Board Members:

I am recommending that the attached list of personnel actions be approved, as indicated. I further recommend that all appointments to grant positions be contingent upon funding.

Item 6A Instructional and Non-Instructional Personnel 2022-2023

The following reflects the total number of full-time employees in this school district for the 2022-2023 school term, as of February 28, 2023.

<u>Description Per DOE Classification</u>	<u>DOE Object#</u>	<u>#Employees January 2023</u>
Classroom Teachers and Other Certified	120 & 130	323.00
Administrators	110	52.00
Non-Instructional	150, 160, & 170	<u>378.00</u>
		753.00
Part Time Instructional		4.00
Part Time Non Instructional		<u>3.00</u>
Total		7.00
100% Grant Funded		168.00
Split Grant Funded		<u>23.00</u>
Total Grant Funded of 753 Employees		191.00

Sincerely,

Elijah Key, Jr.
Superintendent of Schools

Cathy S. Johnson
DISTRICT NO. 1
Havana, FL 32333
Midway, FL 32343

Steve Scott
DISTRICT NO. 2
Quincy, FL 32351
Havana, FL 32333

Leroy McMillan.
DISTRICT NO. 3
Chattahoochee, FL 323324
Greensboro, FL 32330

Charlie D. Frost
DISTRICT NO. 4
Gretna, FL 32332
Quincy, FL 32352

Karema D. Dudley
DISTRICT NO. 5
Quincy, FL 32351

AGENDA ITEM 6A INSTRUCTIONAL AND NON INSTRUCTIONAL 2022/2023**INSTRUCTIONAL**

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Bell, Stanley	HMS	Teacher	01/23/2023
Blain, Alexander	JASMS	Teacher	02/02/2023
Hall, Amber	HMS	Teacher	02/13/2023
Lowe, Demetrius	WGMS	Teacher	02/16/2023
McGlockton, Tiffany	HMS	Teacher	01/23/2023
Murphy, Shendora	SSES	Teacher	02/01/2023
Spells, Jordan	GCHS	Teacher	02/01/2023
Trigg, Mikail	HMS	Teacher	01/17/2023
Valencia, Kayla	GCHS	Teacher	02/06/2023
Walker, Victor	WGMS	Teacher	01/26/2023
Williams, Montessia	GWM	Teacher	01/23/2023
Williams, Shereka	WGMS	Teacher	01/19/2023

PART TIME

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Smith, Kathryn	GTC	GED Instructor	02/13/2023

NON INSTRUCTIONAL

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Baker, Laportia	District/School Food Service	Coord, Food Services	02/01/2023
Hogue, Michelle	Head Start/PreK	Pre-K Program Assistant	01/17/2023
Lindsey, Jada	GBES	Educational Paraprofessional	02/01/2023
Lloyd, Michael	Head Start/PreK	Pre-K Program Assistant	02/21/2023
Robinson, Crystal	District/ Human Resources	Administrative Assistant	02/08/2023
Sierra, Nancy	District/ Human Resources	Human Resources Specialist	02/01/2023
Tolbert, Destiny	District/ESE	Social Worker	01/30/2023

REQUESTS FOR LEAVE, RESIGNATION, TRANSFERS, RETIREMENTS, TERMINATIONS OF EMPLOYMENT:**LEAVE**

<u>Name</u>	<u>Location/Position</u>	<u>Beginning Date</u>	<u>Effective Date</u>
Burke, Andrea	HMS/ Ed Paraprofessional	01/20/2023	03/24/2023
Henry, Felita	District/ ESE/ Sch Psychologist	02/10/2023	06/30/2023
Milton, Carolyn	JASMS/SFS Worker	11/28/2022	02/06/2023
Williams, Latoya	SSES/Teacher	01/05/2023	04/24/2023

RESIGNATION

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Baggett, Miranda	District/Instructional	Program Specialist	02/15/2023
Baker, Annette	WGMS	School Counselor	03/06/2023
Baker, Laportia*	GCHS	Teacher	01/30/2023
Baker, Laportia	District/School Food Service	Coord, Food Services	02/14/2023
Battles, Clarissa	Head Start/PreK	Pre-K Program Assistant	02/16/2023
Beckwith Simmons, Shaia	GWM	Teacher	01/20/2023
Hartsfield-Denson, Tiffany	WGMS	Teacher	01/27/2023
Holston, Johnathan	GCHS	Teacher	02/10/2023
Johnson, Fredricka	GCHS	Secretary	01/30/2023
Murphy, Shendora*	SSES	Educational Paraprofessional	01/31/2023
Pawlik, Nicole	SSES	Teacher	01/27/2023
Robinson, Crystal*	District/ Human Resources	Staff Assistant	02/07/2023
Sierra, Nancy*	District/ Human Resources	Administrative Assistant	01/31/2023
Street, Dana**	Head Start/PreK	Coord. Social Services	01/31/2023
Taylor Hogue, Ladonna	District/Human Resources	Human Resources Specialist	01/31/2023
Tryman, Erica	Head Start/PreK	Coord, PK Disability	02/10/2023

*Resigned to accept another position within the District

** Corrected date from January 24, 2023 board meeting

DROP RETIREMENT

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>DROP Ends</u>
Trueblood, Annie	ESE	Teacher	02/28/2023

DROP EXENSION/INSTRUCTIONAL ANNUAL CONTRACT

<u>Name</u>	<u>Location/Position</u>	<u>DROP Ends</u>	<u>DROP Extension</u>
Davis, Latheria	GEMS/Teacher	01/31/2023	06/30/2024

OUT OF FIELD

<u>Name</u>	<u>Location</u>	<u>Area out of Field</u>	<u>Number of Periods</u>
Bell, Stanley	HMS	General Science	All Periods
Hall, Amber	HMS	Exceptional Student Education	All Periods
Lowe, Demetrius	WGMS	Elementary Education	All Periods
Salter, Jasmine	WGMS	English	All Periods
Walker, Victor	WGMS	General Science	All Periods
Williams, Shereka	WGMS	English	All Periods

SUBSTITUTES

Teacher

Amaya, Bahari
Horne, Kandace
Sheffield, Joseph
Williams, Mary

GADSDEN COUNTY DISTRICT SCHOOL BOARD

MANAGEMENT'S DISCUSSION AND ANALYSIS

The management of the Gadsden County District School Board has prepared the following discussion and analysis to provide an overview of the District's financial activities for the fiscal year ended June 30, 2022. The information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions and should be considered in conjunction with the District's financial statements and notes to financial statements found immediately following the MD&A.

FINANCIAL HIGHLIGHTS

Key financial highlights for the 2021-22 fiscal year are as follows:

- The District's total net position increased by \$2.2 million, or 5.4 percent.
- General revenues total \$56.1 million, or 91.7 percent of all revenues in the 2021-22 fiscal year, as compared to \$65.9 million, or 94.5 percent for the 2020-21 fiscal year.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totals \$2.32 million at June 30, 2022, or 5.38 percent of General Fund expenditures as compared to an unreserved fund balance of \$7.2 million, or 16.2 percent of expenditures at June 30, 2021.
- During the current fiscal year, General Fund expenditures exceeded revenues by \$6.4 million. This may be compared to the 2020-21 fiscal year's result in which General Fund expenditures exceeded revenues by \$4.7 million and the 2019-20 fiscal year's results in which General Fund expenditures exceeded revenues by \$5.3 million.
- The total long-term debt decreased by \$3.7 million, primarily because of decrease in the Net Pension Liability.

OVERVIEW OF THE FINANCIAL STATEMENTS

The basic financial statements consist of three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to financial statements. This report also includes supplementary information intended to furnish additional details to support the basic financial statements.

Government-Wide Financial Statements

The government-wide financial statements provide both short-term and long-term information about the District's overall financial condition in a manner similar to those of a private-sector business. The statements include a statement of net position and a statement of activities that are designed to provide consolidated financial information about the governmental activities of the District presented on the accrual basis of

accounting. The statement of net position provides information about the District's financial position, its assets, liabilities, and deferred inflows/outflows of resources, using an economic resources measurement focus. Assets plus deferred outflows of resources, less liabilities and deferred inflows of resources, equals net position, which is a measure of the District's financial health. The statement of activities presents information about the change in the District's net position, the results of operations, during the fiscal year. An increase or decrease in net position is an indication of whether the District's financial health is improving or deteriorating.

The government-wide statements present the District's activities in the following categories:

- **Governmental activities** – This represents most of the District's services, including its educational programs: basic, vocational, adult, and exceptional education. Support functions such as transportation and administration are also included. Local property taxes and the State's education finance program provide most of the resources that support these activities.
- **Component units** – The District's component unit consist of a charter school. The Crossroad Academy Charter School is a legally separate organization and component unit of the Gadsden County District School Board that should be included in this report because they meet the criteria for inclusion provided by generally accepted account principles. Financial information for the Crossroad Academy Charter School is reported separately from the criteria for inclusion provided by primary government.

Fund Financial Statements

Fund financial statements are one of the components of the basic financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and prudent fiscal management. Certain funds are established by law while others are created by legal agreements, such as bond covenants. Fund financial statements provide more detailed information about the District's financial activities, focusing on its most significant or "major" funds rather than fund types. This is in contrast to the entity-wide perspective contained in the government-wide statements. All of the District's funds may be classified within one of the broad categories discussed below.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for

governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund and Special Revenue – Food Service, Other Federal Programs, Federal Education Stabilization and Other Capital Projects Fund. Data from the other governmental funds are combined into a single, aggregated presentation. The District adopts an annual appropriated budget for its governmental funds. A budgetary comparison schedule has been provided for the General and major Special Revenue Funds to demonstrate compliance with the budget.

Fiduciary Funds: Fiduciary funds are used to report assets held in a trustee or fiduciary capacity for the benefit of external parties, such as student activity funds. Fiduciary funds are not reflected in the government-wide statements because the resources are not available to support the District's own programs. In its fiduciary capacity, the District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes.

The District uses agency funds to account for resources held for student activities and groups.

Notes to Financial Statements

The notes provide additional information that is essential for a full understanding of the data provided in the government-wide and fund financial statements.

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents required supplementary information concerning the District's net pension liability and its progress in funding its obligation to provide other postemployment benefits to its employees.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

As noted earlier, net position over time may serve as a useful indicator of a government's financial health. The following is a summary of the District's net position as of June 30, 2022, compared to net position as of June 30, 2021:

Net Assets, End of Year

	Governmental Activities	
	<u>6-30-22</u>	<u>6-30-21</u>
Current and Other Assets	\$ 17,244,181	\$ 20,939,349
Capital Assets	<u>59,976,084</u>	<u>58,036,600</u>
Total Assets	<u>77,220,265</u>	<u>78,975,949</u>
Deferred Outflows of Resources	8,594,054	11,903,473
Long-Term Liabilities	20,754,610	42,722,047
Other Liabilities	<u>1,606,915</u>	<u>1,852,892</u>
Total Liabilities	<u>22,361,525</u>	<u>44,574,939</u>
Deferred Inflows of Resources	20,084,706	5,152,623
Net Position:		
Net Investment in		
Capital Assets	58,805,905	56,707,359
Restricted	12,827,175	11,458,221
Unrestricted (Deficit)	<u>(28,264,993)</u>	<u>(27,013,720)</u>
Total Net Assets	<u>\$ 43,368,087</u>	<u>\$ 41,151,860</u>

The largest portion of the District's net assets is investment in capital assets (e.g., land, buildings, furniture and equipment), less any related debt still outstanding. The District uses these capital assets to provide services to students; consequently, these assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources used to repay the debt must be provided from other sources, since the capital assets cannot be used to liquidate these liabilities.

The restricted portion of the District's net assets represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted position was the result, in part, of accruing \$3.0 million in compensated absences payable, \$2.5 million in other postemployment benefit obligations, and \$14.1 million in net pension liability.

The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2022, and June 30, 2021, are as follows:

Operating Results for the Year

	Governmental Activities	
	6-30-22	6-30-21
Program Revenues:		
Charges for Services	\$ 193,415	\$ 101,092
Operating Grants and Contributions	4,591,103	6,000,499
Capital Grants and Contributions	289,122	296,258
General Revenues:		
Property Taxes, Levied for Operational Purposes	7,754,383	7,279,819
Property Taxes, Levied for Capital Projects	2,662,897	2,509,760
Grants and Contributions Not Restricted to Specific Programs	44,415,586	44,393,151
Unrestricted Investment Earnings	55,349	23,059
Miscellaneous	1,167,863	10,006,664
Special Items	-	
Total Revenues	\$ 61,129,719	\$ 70,610,302
Functions/Program Expenses:		
Instruction	\$ 24,703,357	\$ 27,903,649
Pupil Personnel Services	2,964,633	3,400,118
Instructional Media Services	342,717	422,449
Instruction and Curriculum Development Services	1,526,349	2,275,142
Instructional Staff Training	1,327,868	1,771,735
Instruction Related Technology	2,887,130	1,077,251
Board of Education	1,134,714	679,905
General Administration	886,847	946,185
School Administration	3,008,304	3,348,588
Facilities Acquisition and Construction	469,962	717,095
Fiscal Services	473,544	689,735
Food Services	4,075,857	3,731,914
Central Services	453,124	439,046
Pupil Transportation Services	4,302,569	4,191,194
Operation of Plant	5,617,881	6,068,386
Maintenance of Plant	1,285,226	4,912,043
Administrative Technology Services	738,516	890,139
Community Services		
Interest on Long-Term Debt	51,745	57,926
Unallocated Depreciation Expenses	2,663,150	2,663,150
Loss on Disposal of Capital Assets		6,235
Total Functions/Program Expenses	\$ 58,913,492	\$ 66,191,885
Increase (Decrease) in Net Assets	\$ 2,216,226	\$ 4,418,417
Net Position - Beginning	41,151,860	36,733,443
Adjustment to Beginning Net Position	-	-
Net Position - Ending	\$ 43,368,087	\$ 41,151,860

The largest revenue source is the State of Florida (46.9 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding formula. The FEFP formula utilizes student enrollment data, and is designed to maintain equity in funding across all Florida school districts, taking into consideration the District's funding ability based on the local property tax base. Other State revenues are primarily for meeting the requirements of the class size amendment.

Instruction expenses represent 57.3 percent of total governmental expenses in the 2021-22 fiscal year. Overall expenses decreased by \$3.1 million, or 8.0 percent since the prior fiscal year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. Specifically, unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use as it represents the portion of fund balance that has not been limited to a particular purpose by an external party, the District, or a group or individual delegated authority by the Board to assign resources for particular purposes.

The total fund balances of governmental funds decreased by \$3.4 million during the fiscal year to \$15.3 million at June 30, 2022. Approximately 15.2 percent of this amount is unassigned fund balance (\$2.3 million), which is available for spending at the District's discretion. The remainder of the fund balance is nonspendable or restricted to indicate that it is 1) not in spendable form (\$151,125), or 2) restricted for particular purposes (\$12.8 million).

Major Governmental Funds

The General Fund is the District's chief operating fund. At the end of the current fiscal year, assigned and unassigned fund balance is \$2.3 million, while the total fund balance is \$3.2 million. As a measure of the General Fund's liquidity, it may be useful to compare the total assigned and unassigned fund balances to General Fund total revenues. The total assigned and unassigned fund balance is 6.32 percent of the total General Fund revenues, while total fund balance represents approximately 8.57 percent of total General Fund revenues. Total fund balance decreased by \$6.4 million during the fiscal year primarily due to increases to employees' salaries.

The Special Revenue – Food Service Fund accounts for and reports all food service activities. This fund has revenues and expenditures of \$4.8 million and \$4.3 million, respectively, and ended the fiscal year with a fund balance of \$2.1 million, including inventories of \$106,825 that represent the nonspendable fund balance, while the remaining \$2 million fund balance is restricted for food service operations. The total fund balance increased \$511,388, or 31.8 percent, during the fiscal year, mainly from increases in Federal funding for school lunch programs.

The Special Revenue – Other Fund is used by the District to account for resources of certain Federal grant programs and, for the 2021-22 fiscal year, had revenues and expenditures totaling \$8.7 million each, a \$4.2 million decrease from the 2020-2021 fiscal year. Because grant revenues attributed to the Federal grants accounted for in this fund are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Special Revenue – Federal Education Stabilization Fund accounts for certain Federal funds provided in response to the COVID-19 pandemic and has total revenues and expenditures of \$7.1 million each. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Capital Projects – Other Fund is used to account for the Educational Facilities Security Grant to be used for improving the physical security of school buildings and the insurance loss recoveries to be used for repair and renovation of school buildings. Total fund balance increased by \$233,877 during the fiscal year primarily due to the sale of property.

GENERAL FUND BUDGETARY HIGHLIGHTS

Over the course of the year, the District revises its budget and brings amendments to the Board when needed. These amendments are needed to adjust to actual revenues received and direct resources where needed. The Board approves the final amendment to the budget after year-end.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2022, amounts to \$58.8 million (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; property under capital lease; construction in progress; and computer software.

Additional information on the District's capital assets can be found in the Notes to Financial Statements section.

Long-Term Debt

At June 30, 2021, the District has total long-term debt outstanding of \$1.17 million related to Bonds Payable.

Additional information on the District's long-term debt can be found in Notes to the financial statements.

REQUESTS FOR INFORMATION

This report is designed to provide a general overview of the District's finances for all those with an interest in the District's finances. Questions concerning information provided in the MD&A or other required supplementary information, and financial statements and notes thereto, or requests for additional financial information should be addressed to the Director of Finance, Gadsden County District School Board, 35 Martin Luther King, Jr., Boulevard, Quincy, Florida 32351.

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
STATEMENT OF NET POSITION
June 30, 2022

	Account Number	Primary Government	Component Units
		Governmental Activities	Total Nonmajor Component Units
ASSETS			
Cash and Cash Equivalents	1110	11,787,956.74	5,303,782.00
Investments	1160		266,367.00
Taxes Receivable, Net	1120		0.00
Accounts Receivable, Net	1131		334,472.00
Due From Other Agencies	1220	4,972,846.54	26,416.00
Inventory	1150	151,125.24	0.00
Prepaid Items	1230		20,359.00
Long-Term Investments	1460	332,252.09	0.00
<i>Capital Assets</i>			
Land	1310	1,702,113.29	0.00
Nondepreciable Capital Assets		1,702,113.29	0.00
Improvements Other Than Buildings	1320	6,517,726.46	0.00
Less Accumulated Depreciation	1329	(4,385,150.30)	0.00
Buildings and Fixed Equipment	1330	101,350,077.00	0.00
Less Accumulated Depreciation	1339	(48,193,296.22)	0.00
Furniture, Fixtures and Equipment	1340	7,892,735.27	0.00
Less Accumulated Depreciation	1349	(5,518,216.83)	0.00
Motor Vehicles	1350	6,707,150.99	0.00
Less Accumulated Depreciation	1359	(6,144,631.68)	0.00
Computer Software	1382	163,364.41	0.00
Less Accumulated Amortization	1389	(115,788.41)	0.00
Depreciable Capital Assets, Net		58,273,970.69	0.00
Total Capital Assets		59,976,083.98	0.00
Total Assets		77,220,264.59	5,951,396.00
DEFERRED OUTFLOWS OF RESOURCES			
Pension	1940	8,294,383.56	0.00
Other Postemployment Benefits	1950	299,670.00	0.00
Total Deferred Outflows of Resources		8,594,053.56	0.00
LIABILITIES			
Accrued Salaries and Benefits	2110	881,661.74	0.00
Payroll Deductions and Withholdings	2170	126,321.21	0.00
Accounts Payable	2120	31,367.28	496,386.00
Accrued Interest Payable	2210		37,206.00
Unearned Revenues	2410	567,564.83	0.00
<i>Long-Term Liabilities:</i>			
<i>Portion Due Within One Year:</i>			
Notes Payable	2310		0.00
Bonds Payable	2320	164,321.22	0.00
Liability for Compensated Absences	2330	197,323.00	0.00
Net Other Postemployment Benefits Obligation	2360	199,967.00	0.00
Net Pension Liability	2365	92,819.65	0.00
Due Within One Year		654,430.87	0.00
<i>Portion Due After One Year:</i>			
Notes Payable	2310		0.00
Bonds Payable	2320	1,005,858.03	0.00
Liability for Compensated Absences	2330	2,825,653.71	0.00
Net Other Postemployment Benefits Obligation	2360	2,265,568.00	0.00
Net Pension Liability	2365	14,003,099.66	0.00
Due in More than One Year		20,100,179.40	0.00
Total Long-Term Liabilities		20,754,610.27	0.00
Total Liabilities		22,361,525.33	533,592.00
DEFERRED INFLOWS OF RESOURCES			
Pension	2640	18,805,458.02	0.00
Other Postemployment Benefits	2650	1,279,248.00	0.00
Total Deferred Inflows of Resources		20,084,706.02	0.00
NET POSITION			
Net Investment in Capital Assets	2770	58,805,904.73	0.00
<i>Restricted For:</i>			
Categorical Carryover Programs	2780	782,619.25	0.00
Food Service	2780	2,010,876.62	0.00
Capital Projects	2780	10,033,679.20	0.00
Unrestricted	2790	(28,264,993.00)	8,253,264.00
Total Net Position		43,368,086.80	8,253,264.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022

FUNCTIONS	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position	
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Component Units
<i>Governmental Activities:</i>							
Instruction	5000	24,703,357.27				(24,703,357.27)	
Student Support Services	6100	2,964,633.21				(2,964,633.21)	
Instructional Media Services	6200	342,716.58				(342,716.58)	
Instruction and Curriculum Development Services	6300	1,526,348.51				(1,526,348.51)	
Instructional Staff Training Services	6400	1,327,867.91				(1,327,867.91)	
Instruction-Related Technology	6500	2,887,129.77				(2,887,129.77)	
Board	7100	1,134,713.87				(1,134,713.87)	
General Administration	7200	886,847.25				(886,847.25)	
School Administration	7300	3,008,304.03				(3,008,304.03)	
Facilities Acquisition and Construction	7400	469,962.46		289,121.76		(180,840.70)	
Food Services	7500	473,543.61	186,629.45	4,591,102.87		(473,543.61)	
Central Services	7600	4,075,856.67				(4,075,856.67)	
Student Transportation Services	7800	4,302,568.54	6,785.50			(4,295,783.04)	
Operation of Plant	7900	5,617,880.83				(5,617,880.83)	
Maintenance of Plant	8100	738,516.49				(738,516.49)	
Administrative Technology Services	8200	51,745.38				(51,745.38)	
Interest on Long-Term Debt	9200	2,663,150.33				(2,663,150.33)	
Unallocated Depreciation/Amortization Expense		58,913,492.32				(58,913,492.32)	
Total Governmental Activities		193,414.95	186,629.45	4,591,102.87	289,121.76	(53,839,852.74)	
Total Primary Government		193,414.95	186,629.45	4,591,102.87	289,121.76	(53,839,852.74)	
<i>Component Units:</i>							
Total Nonmajor Component Units		0.00	0.00	0.00	0.00	0.00	0.00
Total Component Units		4,021,485.00	0.00	0.00	0.00	(4,021,485.00)	

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes	7,754,383.03	0.00
Property Taxes, Levied for Debt Service	0.00	0.00
Property Taxes, Levied for Capital Projects	2,662,896.88	0.00
Local Sales Taxes	0.00	0.00
Grants and Contributions Not Restricted to Specific Programs	44,415,586.42	5,250,580.00
Investment Earnings	55,549.27	0.00
Miscellaneous	1,167,863.48	0.00
Total General Revenues, Special Items, Extraordinary Items and Transfers	56,056,079.08	5,250,580.00
Change in Net Position	2,216,226.34	1,229,095.00
Net Position, July 1, 2021	41,151,860.46	7,024,169.00
Net Position, June 30, 2022	43,368,086.80	8,253,264.00

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Other Capital Projects 390	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES								
ASSETS								
Cash and Cash Equivalents	1110	239,001.30	1,807,203.50	0.00	0.00	6,772,745.93	2,969,006.01	11,787,956.74
Due From Other Agencies	1220	57,986.19	287,048.70	2,458,908.64	1,718,418.60	158,313.00	292,161.41	4,972,846.54
Due From Budgetary Funds	1141	3,492,008.58	0.00	0.00	0.00	0.00	0.00	3,492,008.58
Inventory	1150	44,300.44	106,824.80	0.00	0.00	0.00	0.00	151,125.24
Total Assets		3,833,306.51	2,201,077.00	2,458,908.64	1,718,418.60	6,931,058.93	3,261,167.42	20,403,937.10
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		3,833,306.51	2,201,077.00	2,458,908.64	1,718,418.60	6,931,058.93	3,261,167.42	20,403,937.10
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES								
LIABILITIES								
Accrued Salaries and Benefits	2110	579,194.97	68,327.42	159,354.58	74,784.77	0.00	0.00	881,661.74
Payroll Deductions and Withholdings	2170	69,111.42	15,048.16	42,161.63	0.00	0.00	0.00	126,321.21
Accounts Payable	2120	31,367.28	0.00	0.00	0.00	0.00	0.00	31,367.28
Due to Budgetary Funds	2161	0.00	0.00	1,848,374.75	1,643,633.83	0.00	0.00	3,492,008.58
Unearned Revenue	2410	0.00	0.00	409,017.68	0.00	0.00	0.00	409,017.68
Total Liabilities		679,673.67	83,375.58	2,458,908.64	1,718,418.60	0.00	0.00	4,940,376.49
DEFERRED INFLOWS OF RESOURCES								
Deferred Revenues	2630	0.00	0.00	0.00	0.00	158,313.00	234.15	158,547.15
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00	158,313.00	234.15	158,547.15
FUND BALANCES								
<i>Nonspendable:</i>								
Inventory	2711	44,300.44	106,824.80	0.00	0.00	0.00	0.00	151,125.24
Total Nonspendable Fund Balances	2710	44,300.44	106,824.80	0.00	0.00	0.00	0.00	151,125.24
<i>Restricted to:</i>								
State Required Carryover Programs	2723	782,619.25	0.00	0.00	0.00	0.00	0.00	782,619.25
Total Restricted Fund Balances	2720	782,619.25	0.00	0.00	0.00	0.00	0.00	782,619.25
<i>Assigned to:</i>								
Capital Projects	2730	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Assigned for Food Service	2743	0.00	0.00	0.00	0.00	6,772,745.93	3,260,933.27	10,033,679.20
2749	0.00	2,010,876.62	0.00	0.00	0.00	0.00	0.00	2,010,876.62
Total Assigned Fund Balances	2740	0.00	2,010,876.62	0.00	0.00	6,772,745.93	3,260,933.27	12,044,555.82
Total Unassigned Fund Balances	2750	2,326,713.15	0.00	0.00	0.00	0.00	0.00	2,326,713.15
Total Fund Balances	2700	3,153,632.84	2,117,701.42	0.00	0.00	6,772,745.93	3,260,933.27	15,305,013.46
Total Liabilities, Deferred Inflows of Resources and Fund Balances		3,833,306.51	2,201,077.00	2,458,908.64	1,718,418.60	6,931,058.93	3,261,167.42	20,403,937.10

The notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
For the Fiscal Year Ended June 30, 2022**

Total Fund Balances - Governmental Funds	\$	15,305,013.46
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:		
Capital assets, net of accumulated depreciation, used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds.		59,976,083.98
Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds.		
Notes Receivable		332,252.09
Deferred Outflows		8,594,053.56
Deferred Inflows		(20,084,706.02)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds.		
Due in One Year		(654,430.87)
Due After One Year		(20,100,179.40)
		<hr/>
Total Net Position - Governmental Activities	\$	43,368,086.80

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2022

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Other Capital Projects 390	Other Governmental Funds	Total Governmental Funds
REVENUES								
Federal Direct	3100	27,772.22	0.00	2,768,082.53	0.00	0.00	0.00	2,795,854.75
Federal Through State and Local	3200	457,251.28	4,519,692.87	5,945,931.65	7,121,793.26	0.00	0.00	18,044,669.06
State Sources	3300	27,755,711.48	71,410.00	0.00	0.00	0.00	628,165.76	28,455,287.24
<i>Local Sources:</i>								
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	7,754,383.03	0.00	0.00	0.00	0.00	0.00	7,754,383.03
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	186,629.45	0.00	0.00	0.00	2,662,896.88	2,662,896.88
Other Local Revenue		823,417.53	1,708.84	0.00	0.00	0.00	0.00	186,629.45
Total Local Sources	3400	8,577,800.56	188,338.29	0.00	0.00	0.00	2,662,896.88	825,126.37
Total Revenues		36,818,335.54	4,779,441.16	8,714,014.18	7,121,793.26	0.00	3,291,062.64	11,429,035.73
EXPENDITURES								
<i>Current:</i>								
Instruction	5000	21,958,279.12	0.00	3,956,924.93	643,997.51	0.00	0.00	26,559,201.56
Student Support Services	6100	1,764,452.14	0.00	1,428,957.27	21,261.63	0.00	0.00	3,214,671.04
Instructional Media Services	6200	377,315.25	0.00	0.00	0.00	0.00	0.00	377,315.25
Instruction and Curriculum Development Services	6300	793,460.62	0.00	869,855.84	0.00	0.00	0.00	1,663,316.46
Instructional Staff Training Services	6400	69,522.23	0.00	1,130,234.06	185,181.60	0.00	0.00	1,384,937.89
Instruction-Related Technology	6500	259,069.91	0.00	423,264.51	2,231,546.90	0.00	0.00	2,913,881.32
Board	7100	1,119,484.47	0.00	82,000.00	1,000.00	0.00	0.00	1,202,484.47
General Administration	7200	638,300.15	0.00	185,533.28	116,160.23	0.00	0.00	939,993.66
School Administration	7300	3,265,436.39	0.00	46,748.66	16.61	0.00	0.00	3,312,201.66
Facilities Acquisition and Construction	7410	525,789.38	0.00	0.00	0.00	0.00	0.00	525,789.38
Fiscal Services	7500	513,135.90	0.00	0.00	0.00	0.00	0.00	513,135.90
Food Services	7600	37,208.65	4,184,501.97	1,101.23	0.00	0.00	0.00	4,222,811.85
Central Services	7700	429,546.08	0.00	56,392.68	0.00	0.00	0.00	485,938.76
Student Transportation Services	7800	3,982,512.91	0.00	6,801.86	130,482.81	0.00	0.00	4,119,797.58
Operation of Plant	7900	4,646,327.25	0.00	39,223.38	1,131,005.06	0.00	0.00	5,816,555.69
Maintenance of Plant	8100	1,215,342.27	0.00	3,127.00	109,559.30	0.00	0.00	1,328,028.57
Administrative Technology Services	8200	774,898.60	0.00	0.00	0.00	0.00	0.00	774,898.60
<i>Debt Service: (Function 9200)</i>								
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00	159,061.23	159,061.23
Interest	720	0.00	0.00	0.00	0.00	0.00	51,415.85	51,415.85
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00	329.53	329.53
<i>Capital Outlay:</i>								
Facilities Acquisition and Construction	7420	706,802.48	0.00	330,284.35	326,437.25	1,024,689.83	0.00	2,388,213.91
Other Capital Outlay	9300	162,670.47	83,551.36	153,565.13	2,225,144.36	0.00	0.00	2,624,931.32
Total Expenditures		43,239,554.27	4,268,053.33	8,714,014.18	7,121,793.26	1,024,689.83	210,806.61	64,578,911.48
Excess (Deficiency) of Revenues Over (Under) Expenditures		(6,421,018.73)	511,387.83	0.00	0.00	(1,024,689.83)	3,080,256.03	(3,854,064.70)
OTHER FINANCING SOURCES (USES)								
Sale of Capital Assets	3730	216,736.00	0.00	0.00	0.00	200,000.00	0.00	416,736.00
Loss Recoveries	3740	24,351.47	0.00	0.00	0.00	0.00	0.00	24,351.47
Transfers In	3600	1,889,876.46	0.00	0.00	0.00	1,058,567.02	210,477.08	3,158,920.56
Transfers Out	9700	(1,269,044.10)	0.00	0.00	0.00	0.00	(1,889,876.46)	(3,158,920.56)
Total Other Financing Sources (Uses)		861,919.83	0.00	0.00	0.00	1,258,567.02	(1,679,399.38)	441,087.47
Net Change in Fund Balances		(5,559,098.90)	511,387.83	0.00	0.00	233,877.19	1,400,856.65	(3,412,977.23)
Fund Balances, July 1, 2021	2800	8,712,731.74	1,606,313.59	0.00	0.00	6,538,868.74	1,860,076.62	18,717,990.69
Fund Balances, June 30, 2022	2700	3,153,632.84	2,117,701.42	0.00	0.00	6,772,745.93	3,260,933.27	15,305,013.46

The notes to financial statements are an integral part of this statement.
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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Fiscal Year Ended June 30, 2022**

Net Change in Fund Balances - Governmental Funds	\$ (3,412,977.23)
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as a depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current period.	1,939,484.41
Revenues reported in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(36,215.59)
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which proceeds exceeded repayments in the current period.	159,061.23
Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.	<u>3,566,873.52</u>
Change in Net Position of Governmental Activities	<u><u>\$ 2,216,226.34</u></u>

The notes to financial statements are an integral part of this statement.
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2022

	Account Number	Total Custodial Funds 89X
ASSETS		
Cash and Cash Equivalents	1110	255,316.00
Investments	1160	0.00
Accounts Receivable, Net	1131	0.00
Pension Contributions Receivable	1132	
Interest Receivable on Investments	1170	0.00
Due From Budgetary Funds	1141	0.00
Due From Other Agencies	1220	0.00
Inventory	1150	0.00
Total Assets		255,316.00
DEFERRED OUTFLOWS OF RESOURCES		
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	
Pension	1940	
Other Postemployment Benefits	1950	
Total Deferred Outflows of Resources		
LIABILITIES		
Cash Overdraft	2125	0.00
Accrued Salaries and Benefits	2110	0.00
Payroll Deductions and Withholdings	2170	0.00
Accounts Payable	2120	0.00
Internal Accounts Payable	2290	0.00
Due to Other Agencies	2230	
Due to Budgetary Funds	2161	0.00
Total Liabilities		0.00
DEFERRED INFLOWS OF RESOURCES		
Accumulated Increase in Fair Value of Hedging Derivatives	2610	
Pension	2640	
Other Postemployment Benefits	2650	
Total Deferred Inflows of Resources		
NET POSITION		
Restricted for:		
Pensions	2785	0.00
Postemployment benefits other than pensions	2785	0.00
Other purposes	2785	0.00
Individuals, organizations and other governments	2785	255,316.00
Total Net Position		255,316.00

The notes to financial statements are an integral part of this statement.
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NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees charged to external customers for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Gadsden County School District's (District) governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department are allocated to the student transportation services function, while remaining depreciation expense is not readily associated with a particular function and is reported as unallocated.

B. Reporting Entity

The Gadsden County District School Board (Board) has direct responsibility for operation, control, and supervision of District schools and is considered a primary government for financial reporting. The District is considered part of the Florida system of public education, operates under the general direction of the Florida Department of Education (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Gadsden County.

Criteria for determining if other entities are potential component units that should be reported within the District's basic financial statements are identified and described in the Governmental Accounting Standards Board's (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*, Sections 2100 and 2600. The application of these criteria provides for identification of any legally separate entities for which the Board is financially accountable and other organizations for which the nature and significance of their relationship with the Board are such that exclusion would cause the District's basic financial statements to be misleading. Based on the application of these criteria, the following component unit is included within the District's reporting entity:

Discretely Presented Component Unit(s). The component units columns in the government-wide financial statements include the financial data of the District's other component units. A separate column is used to emphasize that it is legally separate from the District.

The District's charter school, Crossroad Academy Charter School, a division of Community and Economic Development Organization of Gadsden County, Inc. is a not-for-profit corporation

organized pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter school operates under a charter approved by its sponsor, the Gadsden County District School Board. The charter school is considered to be a component unit of the District because the District is financially accountable for the charter school as the District established the charter school by approval of the charter, which is tantamount to the initial appointment of the charter school, and there is the potential for the charter school to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter school is a public school and the District is responsible for the operation, control, and supervision of public schools within the District.

C. Basis of Presentation: Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

The effects of interfund activity have been eliminated from the government-wide financial statements except for interfund services provided and used

D. Basis of Presentation: Fund Financial Statements

The fund financial statements provide information about the District's funds, including the fiduciary funds and blended component units. Separate statements for each fund category – governmental, proprietary, and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – Other Fund – to account for certain Federal grant program resources.
- Special Revenue – Federal Education Stabilization Fund – to account for certain Federal grant program resources provided as emergency relief to address the impact of COVID-19 on elementary and secondary schools.
- Debt Service – District Revenue Bond Fund – to account for the accumulation of resources for, and the payment of, debt principal, interest, and related costs for the 20xx District Revenue Bonds.
- Capital Projects – Other Fund – to account for various financial resources (e.g., certificates of participation, capital outlay sales tax, remediation assistance settlements) to be used for educational capital outlay needs, including new construction and renovation and remodeling projects.

During the course of operations, the District has activity between funds for various purposes. Any residual balances outstanding at fiscal year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation

of the government-wide financial statements. Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in and out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized in the year for which they are levied. Revenues from grants, entitlements, and donations are recognized as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues, except for certain grant revenues, are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal year. When grant terms provide that the expenditure of resources is the prime factor for determining eligibility for Federal, State, and other grant resources, revenue is recognized at the time the expenditure is made. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). Property taxes associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditures are generally recognized when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, are only recorded when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The charter school is accounted for under the not-for-profit basis of accounting and uses the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred. fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term liquid investments with original maturities of 3 months or less from the date of acquisition. Investments classified as cash equivalents include amounts placed with the State Board of Administration (SBA) in Florida PRIME.

Cash deposits are held by banks qualified as public depositories under Florida law. All deposits are insured by Federal depository insurance, up to specified limits, or collateralized with securities held in Florida's multiple financial institution collateral pool as required by Chapter 280, Florida Statutes.

2. Investments

Investments consist of amounts placed in the SBA for participation in the Florida PRIME investment pool created by Section 218.405, Florida Statutes. The investment pool operates under investment guidelines established by Section 215.47, Florida Statutes.

The District's investment in Florida PRIME, which the SBA indicates is a Securities and Exchange Commission Rule 2a7-like external investment pool, are similar to money market funds in which shares are owned in the fund rather than the underlying investments. This investment is reported at fair value, which is amortized cost.

Types and amounts of investments held at fiscal year end are described in a subsequent note.

3. Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at moving weighted-average for transportation inventories; and last invoice cost, which approximated first-in, first-out basis, except that United States Department of Agriculture donated foods are stated at their fair value as determined at the time of donation to the District's food service program by the Florida Department of Agriculture and Consumer Services, Bureau of Food Distribution. The costs of inventories are recorded as expenditures when used rather than purchased.

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$1,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated Useful Lives</u>
Improvements Other Than Buildings	10 - 35 years
Buildings and Fixed Equipment	15 - 50 years
Furniture, Fixtures, and Equipment	5 - 7 years
Motor Vehicles	5 - 10 years
Audio Visual Materials and Computer Software	3 - 5 years

Current year information relative to changes in capital assets is described in a subsequent note.

5. Pensions

In the government-wide statement of net position, liabilities are recognized for the District's proportionate share of each pension plan's net pension liability. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Florida Retirement System (FRS) defined benefit plan and the Health Insurance Subsidy (HIS) defined benefit plan and additions to/deductions from the FRS and the HIS fiduciary net position have been determined on the same basis as they are reported by the FRS and the HIS plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

The District's retirement plans and related amounts are described in a subsequent note.

6. Long-Term Liabilities

Long-term obligations that will be financed from resources to be received in the future by governmental funds are reported as liabilities in the government-wide statement of net position.

In the governmental fund financial statements, bonds and other long-term obligations are not recognized as liabilities until due.

Changes in long-term liabilities for the current year are reported in a subsequent note.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future periods and so will not be recognized as an outflow of resources (expense) until then. The District has two items that qualify for reporting in this category. The deferred outflows of resources related to pensions and OPEB are discussed in subsequent notes.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The District has two items that qualify for reporting in this category. The deferred inflows of resources related to pensions and

OPEB are discussed in subsequent notes. The District has one type of item, *unavailable revenue*, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category in the governmental funds balance sheet. The amount reported as unavailable revenue from Notes Receivable is deferred and recognized as an inflow of resources in the period that the amount becomes available.

8. Net Position Flow Assumption

The District occasionally funds outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted net position and unrestricted net position in the government-wide fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. Consequently, it is the District's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

9. Fund Balance Flow Assumptions

The District may fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). To calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

10. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The District itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2022.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by approval of the annual financial report, authorized the assignment of fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike

commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. The District reported no assigned fund balances at June 30, 2022.

G. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than program revenues. Revenues that are not classified as program revenues are presented as general revenues. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the District.

2. State Revenue Sources

Significant revenues from State sources for current operations include the Florida Education Finance Program administered by the FDOE under the provisions of Section 1011.62, Florida Statutes. In accordance with this law, the District determines and reports the number of full-time equivalent (FTE) students and related data to the FDOE. The FDOE performs certain edit checks on the reported number of FTE and related data and calculates the allocation of funds to the District. The District is permitted to amend its original reporting during specified time periods following the date of the original reporting. The FDOE may also adjust subsequent fiscal period allocations based upon an audit of the District's compliance in determining and reporting FTE and related data. Normally, such adjustments are treated as reductions or additions of revenue in the fiscal year when the adjustments are made.

The State provides financial assistance to administer certain educational programs. SBE rules require that revenue earmarked for certain programs be expended only for the program for which the money is provided, and require that the money not expended as of the close of the fiscal year be carried forward into the following fiscal year to be expended for the same educational programs. The FDOE generally requires that these educational program revenues be accounted for in the General Fund. A portion of the fund balance of the General Fund is restricted in the governmental fund financial statements for the balance of categorical and earmarked educational program resources.

The District received an allocation from the State under the School Hardening Grant program. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE. Accordingly, the District recognizes the allocation of these funds as unearned revenue until such time as an encumbrance authorization is received.

A schedule of revenue from State sources for the current year is presented in a subsequent note.

3. District Property Taxes

The Board is authorized by State law to levy property taxes for district school operations, capital improvements, and debt service.

Property taxes consist of ad valorem taxes on real and personal property within the District. Property values are determined by the Gadsden County Property Appraiser, and property taxes are collected by the Gadsden County Tax Collector.

The Board adopted the 2021 tax levy on September 9, 2021. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

Taxes become a lien on the property on January 1 and are delinquent on April 1 of the year following the year of assessment. State law provides for enforcement of collection of personal property taxes by seizure of the property to satisfy unpaid taxes and for enforcement of collection of real property taxes by the sale of interest-bearing tax certificates to satisfy unpaid taxes. The procedures result in the collection of essentially all taxes prior to June 30 of the year following the year of assessment.

Property tax revenues are recognized in the government-wide financial statements when the Board adopts the tax levy. Property tax revenues are recognized in the governmental fund financial statements when taxes are received by the District, except that revenue is accrued for taxes collected by the Gadsden County Tax Collector at fiscal year end but not yet remitted to the District.

Millages and taxes levied for the current year are presented in a subsequent note.

4. Federal Revenue Sources

The District receives Federal awards for the enhancement of various educational programs. Federal awards are generally received based on applications submitted to, and approved by, various granting agencies. For Federal awards in which a claim to these grant proceeds is based on incurring eligible expenditures, revenue is recognized to the extent that eligible expenditures have been incurred. The FDOE may require adjustments to subsequent fiscal period expenditures and related revenues based upon an audit of the District's compliance with applicable Federal awards requirements. Normally, such adjustments are treated as reductions of expenditures and related revenues in the fiscal year when the adjustments are made.

5. Compensated Absences

In the government-wide financial statements, compensated absences (i.e., paid absences for employee vacation leave and sick leave) are accrued as liabilities to the extent that it is probable that the benefits will result in termination payments. A liability for these amounts is reported in the governmental fund financial statements only if it has matured, such as for occurrences of employee resignations and retirements. The liability for compensated absences includes salary-related benefits, where applicable.

II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

Custodial Credit Risk. In the case of deposits, this is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover deposits or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a policy for custodial credit risk. All bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

B. Investments

The District's investments at June 30, 2022, are reported as follows:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA: Florida PRIME (1)	28 Days	\$ 13,903,019.66

(1) These investments are reported as cash equivalents for financial statement reporting purposes.

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates

Florida PRIME uses a weighted average days to maturity (WAM). A portfolio's WAM reflects the average maturity in days based on final maturity or reset date, in the case of floating rate instruments. WAM measures the sensitivity of the portfolio to interest rate changes.

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days." As of June 30, 2022, there were no redemption fees, maximum transaction

amounts, or any other requirements that serve to limit a participant's daily access to 100 percent of their account value.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. Section 218.415(17), Florida Statutes, limits investments to the Local Government Surplus Funds Trust Fund [Florida PRIME], or any intergovernmental investment pool authorized pursuant to the Florida Interlocal Cooperation Act as provided in Section 163.01, Florida Statutes; Securities and Exchange Commission registered money market funds with the highest credit quality rating from a nationally recognized rating agency; interest-bearing time deposits or savings accounts in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy does not have a formal investment policy that further limits its investment choices.

The District's investment in Florida PRIME is rated AAAM by Standard & Poor's.

C. Notes Receivables

The District sold Chattahoochee High School and Greensboro Elementary School each to a separate not-for-profit corporation, and as part of the sales agreement, the District issued and held interest bearing notes receivable in the amount of the sales price. The first note was for \$500,000, bearing interest at 1 percent per annum, payable in monthly installments of \$2,299.47 until paid-in-full with the first installment received February 1, 2011. The second note was for \$220,000, bearing interest at 1 percent per annum, payable in monthly installments of \$1,011.77 until paid-in-full with the first installment due January 1, 2013. At June 30, 2022, the District's remaining notes receivable balance was \$332,252.09.

D. Changes in Capital Assets

Changes in capital assets are presented in the following table

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 1,702,113.29	\$ -	\$ -	\$ 1,702,113.29
Total Capital Assets Not Being Depreciated	<u>1,702,113.29</u>	<u>-</u>	<u>-</u>	<u>1,702,113.29</u>
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	6,378,957.44	138,769.02	-	6,517,726.46
Buildings and Fixed Equipment	99,072,221.92	2,277,855.08	-	101,350,077.00
Furniture, Fixtures, and Equipment	5,378,563.11	2,514,172.16	-	7,892,735.27
Motor Vehicles	6,578,170.06	128,980.93	-	6,707,150.99
Audio Visual Materials and Computer Software	162,729.95	634.46	-	163,364.41
Total Capital Assets Being Depreciated	<u>117,570,642.48</u>	<u>5,060,411.65</u>	<u>-</u>	<u>122,631,054.13</u>
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	4,248,105.41	137,044.89	-	4,385,150.30
Buildings and Fixed Equipment	46,058,583.17	2,134,713.05	-	48,193,296.22
Furniture, Fixtures, and Equipment	5,135,899.66	382,317.17	-	5,518,216.83
Motor Vehicles	5,686,854.77	457,776.91	-	6,144,631.68
Audio Visual Materials and Computer Software	106,713.19	9,075.22	-	115,788.41
Total Accumulated Depreciation	<u>61,236,156.20</u>	<u>3,120,927.24</u>	<u>-</u>	<u>64,357,083.44</u>
Total Capital Assets Being Depreciated, Net	<u>56,334,486.28</u>	<u>1,939,484.41</u>	<u>-</u>	<u>58,273,970.69</u>
Governmental Activities Capital Assets, Net	<u>\$ 58,036,599.57</u>	<u>\$ 1,939,484.41</u>	<u>\$ -</u>	<u>\$ 59,976,083.98</u>

Depreciation expense was charged to functions as follows:

<u>Function</u>	<u>Amount</u>
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	\$ 457,776.91
Unallocated	<u>2,663,150.33</u>
Total Depreciation Expense – Governmental Activities	<u>\$ 3,120,927.24</u>

E. Retirement Plans

1. FRS – Defined Benefit Pension Plans

General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. An annual comprehensive financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services Web site (www.dms.myflorida.com).

The District's FRS and HIS pension expense totaled \$188,001 for the fiscal year ended June 30, 2022.

FRS Pension Plan

Plan Description. The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a DROP for eligible employees. The general classes of membership are:

- *Regular* – Members of the FRS who do not qualify for membership in the other classes.
- *Elected County Officers* – Members who hold specified elective offices in local government.

Employees enrolled in the Plan prior to July 1, 2011, vest at 6 years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at 8 years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Employees enrolled in the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision; however, there is a benefit reduction for each year a member retires before his or her normal

retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate, except that certain instructional personnel may participate for up to 96 months. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts for DROP participants, as these members are considered retired and are not accruing additional pension benefits.

Benefits Provided. Benefits under the Plan are computed on the basis of age and/or years of service, average final compensation, and service credit. Credit for each year of service is expressed as a percentage of the average final compensation. For members initially enrolled before July 1, 2011, the average final compensation is the average of the 5 highest fiscal years' earnings; for members initially enrolled on or after July 1, 2011, the average final compensation is the average of the 8 highest fiscal years' earnings. The total percentage value of the benefit received is determined by calculating the total value of all service, which is based on the retirement class to which the member belonged when the service credit was earned. Members are eligible for in-line-of-duty or regular disability and survivors' benefits. The following table shows the percentage value for each year of service credit earned:

<u>Class, Initial Enrollment, and Retirement Age/Years of Service</u>	<u>Percent Value</u>
Regular Members Initially Enrolled Before July 1, 2011	
Retirement up to age 62 or up to 30 years of service	1.60
Retirement at age 63 or with 31 years of service	1.63
Retirement at age 64 or with 32 years of service	1.65
Retirement at age 65 or with 33 or more years of service	1.68
Regular Members Initially Enrolled On or After July 1, 2011	
Retirement up to age 65 or up to 33 years of service	1.60
Retirement at age 66 or with 34 years of service	1.63
Retirement at age 67 or with 35 years of service	1.65
Retirement at age 68 or with 36 or more years of service	1.68
Elected County Officers	3.00

As provided in Section 121.101, Florida Statutes, if the member was initially enrolled in the Plan before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member was initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement multiplied by 3 percent. Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement.

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2021-22 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Salary</u>	
	<u>Employee</u>	<u>Employer (1)</u>
FRS, Regular	3.00	10.82
FRS, Elected County Officers	3.00	51.42
DROP – Applicable to Members from All of the Above Classes	0.00	18.34
FRS, Reemployed Retiree	(2)	(2)

(1) Employer rates include 1.66 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

(2) Contribution rates are dependent upon retirement class in which reemployed.

The District's contributions to the Plan totaled \$2,535,986 for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2022, the District reported a liability of \$4,571,011 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was 0.060512229 percent, which was an increase of 0.00000737231 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized a negative Plan pension expense of \$502,979.00. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 783,479.00	\$ -
Change of Assumptions	3,127,713.00	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	-	15,947,110.00
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	232,427.00	1,286,687.00
District FRS Contributions Subsequent to the Measurement Date	2,535,985.67	-
Total	<u>\$ 6,679,604.67</u>	<u>\$ 17,233,797.00</u>

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$2,535,985.67, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2023	\$ (1,929,825.35)
2024	(3,214,924.87)
2025	(3,585,661.20)
2026	(4,353,299.59)
2027	(6,466.88)
Total	<u><u>\$ (13,090,177.88)</u></u>

Actuarial Assumptions. The total pension liability in the July 1, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Investment Rate of Return	6.80 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

The actuarial assumptions used in the July 1, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

The long-term expected rate of return on pension plan investments was not based on historical returns, but instead is based on a forward-looking capital market economic model. The allocation policy's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions and includes an adjustment for the inflation assumption. The target allocation and best estimates of arithmetic and geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	2.1%	2.1%	1.1%
Fixed Income	20.0%	3.8%	3.7%	3.3%
Global Equity	54.2%	8.2%	6.7%	17.8%
Real Estate (Property)	10.3%	7.1%	6.2%	13.8%
Private Equity	10.8%	11.7%	8.5%	26.4%
Strategic Investments	3.7%	5.7%	5.4%	8.4%
Total	<u><u>100%</u></u>			
Assumed inflation - Mean			2.4%	1.2%

(1) As outlined in the Plan's investment policy.

Discount Rate. The discount rate used to measure the total pension liability was 6.8 percent. The Plan's fiduciary net position was projected to be available to make all projected future benefit

payments of current active and inactive employees. Therefore, the discount rate for calculating the total pension liability is equal to the long-term expected rate of return.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.8 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (5.8 percent) or 1 percentage point higher (7.8 percent) than the current rate:

	1% Decrease (5.8%)	Current Discount Rate (6.8%)	1% Increase (7.8%)
District's Proportionate Share of the Net Pension Liability	\$ 20,441,868	\$ 4,571,011	\$ 8,695,246

Pension Plan Fiduciary Net Position. Detailed information about the Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

HIS Pension Plan

Plan Description. The HIS Pension Plan (HIS Plan) is a cost-sharing multiple-employer defined benefit pension plan established under Section 112.363, Florida Statutes, and may be amended by the Florida Legislature at any time. The benefit is a monthly payment to assist retirees of State-administered retirement systems in paying their health insurance costs and is administered by the Florida Department of Management Services, Division of Retirement.

Benefits Provided. For the fiscal year ended June 30, 2022, eligible retirees and beneficiaries received a monthly HIS payment of \$5 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$30 and a maximum HIS payment of \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS Plan benefit, a retiree under a State-administered retirement system must provide proof of health insurance coverage, which may include Federal Medicare.

Contributions. The HIS Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2022, the contribution rate was 1.66 percent of payroll pursuant to Section 112.363, Florida Statutes. The District contributed 100 percent of its statutorily required contributions for the current and preceding 3 years. HIS Plan contributions are deposited in a separate trust fund from which payments are authorized. HIS Plan benefits are not guaranteed and are subject to annual legislative appropriation. In the event the legislative appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

The District's contributions to the HIS Plan totaled \$460,159 for the fiscal year ended June 30, 2022.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. (Modify as necessary.) At June 30, 2022, the District reported a net pension liability of \$9,524,908 for its proportionate share of the HIS Plan's net pension liability. The current portion of the net pension liability is the District's proportionate share of benefit payments expected to be paid within 1 year, net of the District's proportionate share of the HIS Plan's fiduciary net position available to pay that amount. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2020, and update procedures were used to determine the net pension liability as of June 30, 2021. The District's proportionate share of the net pension liability was based on the District's 2020-21 fiscal year contributions relative to the total 2020-21 fiscal year contributions of all participating members. At June 30, 2021, the District's proportionate share was 0.077649739 percent, which was an decrease of 0.00003308763 from its proportionate share measured as of June 30, 2020.

For the fiscal year ended June 30, 2022, the District recognized the HIS Plan pension expense of \$314,977.83. In addition, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ 318,727.00	\$ 3,989.00
Change of Assumptions	748,445.00	392,450.00
Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments	9,929.00	-
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	77,519.00	1,175,221.00
District HIS Contributions Subsequent to the Measurement Date	460,159.00	-
Total	<u>\$ 1,614,779.00</u>	<u>\$ 1,571,660.00</u>

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$460,159, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2023	\$ (122,608)
2024	(284,078)
2025	(38,648)
2026	(113,462)
2027	199,851
Thereafter	(58,097)
Total	<u>\$ (417,041)</u>

Actuarial Assumptions. The total pension liability in the July 1, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	2.16 percent

Mortality rates were based on the PUB-2010 base table, projected generationally with Scale MP-2018.

While an experience study had not been completed for the HIS Plan, the actuarial assumptions that determined the total pension liability for the HIS Plan were based on certain results of the most recent experience study for the FRS Plan.

Discount Rate. The discount rate used to measure the total pension liability was 2.16 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 2.21 percent to 2.16 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.16 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.16 percent) or 1 percentage point higher (3.16 percent) than the current rate:

	<u>1% Decrease (1.16%)</u>	<u>Current Discount Rate (2.16%)</u>	<u>1% Increase (3.16%)</u>
District's Proportionate Share of the Net Pension Liability	\$ 11,011,716	\$ 9,524,908	\$ 8,306,801

Pension Plan Fiduciary Net Position. Detailed information about the HIS Plan's fiduciary net position is available in the separately issued FRS Pension Plan and Other State Administered Systems Annual Comprehensive Financial Report.

2. FRS – Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State's Annual Comprehensive Financial Report.

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in

DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2021-22 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
FRS, Regular	6.30
FRS, Elected County Officers	11.34
FRS, Senior Management Service	7.67

For all membership classes, employees are immediately vested in their own contributions and are vested after 1 year of service for employer contributions and investment earnings, regardless of membership class. If an accumulated benefit obligation for service credit originally earned under the FRS Pension Plan is transferred to the Investment Plan, the member must have the years of service required for FRS Pension Plan vesting (including the service credit represented by the transferred funds) to be vested for these funds and the earnings on the funds. Nonvested employer contributions are placed in a suspense account for up to 5 years. If the employee returns to FRS-covered employment within the 5-year period, the employee will regain control over their account. If the employee does not return within the 5-year period, the employee will forfeit the accumulated account balance. For the fiscal year ended June 30, 2022, the information for the amount of forfeitures was unavailable from the SBA; however, management believes that these amounts, if any, would be immaterial to the District.

After termination and applying to receive benefits, the member may rollover vested funds to another qualified plan, structure a periodic payment under the Investment Plan, receive a lump-sum distribution, leave the funds invested for future distribution, or any combination of these options. Disability coverage is provided in which the member may either transfer the account balance to the FRS Pension Plan when approved for disability retirement to receive guaranteed lifetime monthly benefits under the FRS Pension Plan or remain in the Investment Plan and rely upon that account balance for retirement income.

The District's Investment Plan pension expense totaled \$498,835 for the fiscal year ended June 30, 2022.

Other Postemployment Benefit Obligations

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District that provides OPEB for all employees who satisfy the District's retirement eligibility provisions. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended through action from the Board. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

Benefits Provided. The OPEB Plan provides healthcare insurance benefits for retirees and their dependents. In addition to the implicit subsidy described above, pursuant to Section 112.0801, Florida Statutes, the District contributes \$30 per month toward single health insurance coverage for former employees who retired prior to May 2, 2001. The benefits provided under this defined plan are provided for a fixed number of years determined at the time of retirement based on the number of years worked for the District and may be amended by Board action.

Employees Covered by Benefit Terms. At June 30, 2021, the following employees were covered by the benefit terms:

Beneficiaries Currently Receiving Benefits	108
Active Employees	<u>598</u>
Total	<u><u>706</u></u>

Total OPEB Liability. The District's total OPEB liability of \$2,265,568 was measured as of June 30, 2021, and was determined by an actuarial valuation as of June 30, 2020, and update procedures were used to determine the total OPEB liability as of June 30, 2022.

Actuarial Assumptions and Other Inputs. The total OPEB liability was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25 percent
Salary Increases	3.4 percent – 7.8%, average, including inflation
Discount Rate	1.92 percent
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend rates starting at 2 percent for 2020, followed by 6.25 percent for 2021 and then gradually decreasing to an ultimate trend rate of 3.99 percent in 2040.
Aging Factors	Based on the 2013 SOA Study “Health Care Costs – From Birth to Death.”
Expenses	Administrative expenses are included in the per capita health costs.

The discount rate was based on the daily rate of Fidelity’s 20-Year Municipal General Obligation AA Index closest to but not later than the measurement date.

Demographic assumptions employed in the actuarial valuation were the same as those employed in the July 1, 2021, actuarial valuation of the FRS Defined Benefit Pension Plan. These demographic assumptions were developed by FRS from an actuarial experience study, and therefore are appropriate for use in the OPEB Plan actuarial valuation. These include assumed rates of future termination, mortality, disability, and retirement. In addition, salary increase assumptions (for development of the pattern of the normal cost increases) were the same as those used in the July 1, 2021, actuarial valuation of the FRS Defined Benefit Pension Plan. Assumptions used in valuation of benefits for participants of the FRS Investment Plan are the same as for similarly situated participants of the FRS Defined Benefit Pension Plan.

Changes in the Total OPEB Liability.

	<u>Amount</u>
Balance at June 30, 2021	<u>\$ 2,269,737.00</u>
Changes for the year:	
Service Cost	83,002.00
Interest	55,246.00
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	-
Changes of Assumptions or Other Inputs	53,191.00
Benefit Payments	<u>(195,608.00)</u>
Net Changes	<u>(4,169.00)</u>
Balance at June 30, 2022	<u>\$ 2,265,568.00</u>

Changes of benefit terms reflect an increase in the retirees’ share of health insurance premiums from XX percent in 20XX to XX percent in 20XX.

The changes of assumptions or other inputs was based on the following: [\(Modify as appropriate.\)](#)

- The discount rate decreased from 2.45% to 1.92%.
- There were no benefit changes during the year.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the District, as well as what the District’s total OPEB liability would be if it

were calculated using a discount rate that is 1 percentage point lower (0.92 percent) or 1 percentage point higher (2.92 percent) than the current rate:

	<u>1% Decrease (0.92%)</u>	<u>Current Discount Rate (1.92%)</u>	<u>1% Increase (2.92%)</u>
Total OPEB Liability	\$ 2,362,877	\$ 2,265,568	\$ 2,164,749

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (1.00 percent increasing to 2.99 percent) or 1 percentage point higher (3.00 percent increasing to 4.99 percent) than the current healthcare cost trend rates:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 2,057,075	\$ 2,265,568	\$ 2,509,191

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2022, the District recognized a negative OPEB expense of \$74,901. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$	\$ 665,501.00
Changes of Assumptions or Other Inputs	99,703.00	613,747.00
Benefits Paid Subsequent to the Measurement Date	199,967.00	-
Total	<u>\$ 299,670.00</u>	<u>\$ 1,279,248.00</u>

The deferred outflows of resources related to OPEB resulting from benefits paid subsequent to the measurement date, totaling \$199,967, will be recognized as a reduction of the total OPEB liability in the fiscal year ending June 30, 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2023	\$ (213,149)
2024	\$ (213,149)
2025	\$ (213,149)
2026	(207,210)
2027	(144,264)
Thereafter	(188,624)
Total	<u>\$ (1,179,545)</u>

F. Risk Management Programs

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Workers' compensation, automobile liability, general liability, and health and hospitalization coverage are being provided through purchased commercial insurance with minimum deductibles for each line of coverage.

Settled claims resulting from these risks have not exceeded commercial coverage in any of the past

G. Long-Term Liabilities

1. Bonds Payable

Bonds payable at June 30, 2022, are as follows:

Sales Tax Revenues Bonds:			
Series 2013	\$ 1,170,179.25	3.28	2029

The bonds were issued to finance capital outlay projects of the District. The following is a description of the bonded debt issues:

Sales Tax Revenue Bonds, Series 2013 (Pari-Mutuel Revenue Replacement Program)

These bonds are authorized by Chapters 57-665 and 70-693, Laws of Florida, and Section 212.20, Florida Statutes, and a resolution adopted by the Gadsden County District School Board on October 22, 2013. These bonds are secured by pari-mutuel replacement revenues distributed annually to Gadsden County from the State pursuant to Section 212.20(6)(d)6.a., Florida Statutes, as a replacement for moneys distributed under Section 550.135, Florida Statutes, prior to July 1, 2000.

The District has pledged a total of \$1,510,249.65 of sales tax revenues in connection with the District Sales Tax Revenue Bonds, Series 2013, described above. During the 2021-22 fiscal year, the District recognized sales tax revenues totaling \$223,250 and expended \$210,477.08 (94.3 percent) of these revenues for debt service directly collateralized by these revenues. The pledged sales tax revenues are committed until final maturity of the debt on July 1, 2028. Approximately 84.6 percent of this revenue stream has been pledged in connection with debt service on the revenue bonds.

Annual requirements to amortize all bonded debt outstanding as of June 30, 2022, are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
Sales Tax Revenue Bonds:			
2023	201,366.62	164,321.22	37,045.40
2024	201,366.62	169,755.15	31,611.47
2025	201,366.62	175,368.77	25,997.85
2026	201,366.62	181,168.04	20,198.58
2027	201,366.62	187,159.08	14,207.54
2028-2029	302,049.93	292,406.99	9,642.94
Total Sales Tax Revenue Bonds	<u>1,308,883.03</u>	<u>1,170,179.25</u>	<u>138,703.78</u>

2. Changes in Long-Term Liabilities

The following is a summary of changes in long-term liabilities:

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Bonds Payable	\$ 1,329,240.48		159,061.23	1,170,179.25	164,321.22
Compensated Absences Payable	3,330,804.00	-	307,827.29	3,022,976.71	197,323.00
Net Pension Liability	35,792,266.00	-	21,696,346.69	14,095,919.31	92,819.65
Total OPEB Liability	2,269,737.00	195,798.00	-	2,465,535.00	199,967.00
Total Governmental Activities	\$ 41,392,807.00	\$ 195,798.00	\$ 22,004,173.98	\$ 19,584,431.02	\$ 490,109.65

For the governmental activities, compensated absences, pensions, and other postemployment benefits are generally liquidated with resources of the General Fund

H. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in Note I.G.10., fund balances may be classified as follows:

- **Nonspendable Fund Balance.** Nonspendable fund balance is the net current financial resources that cannot be spent because they are either not in spendable form or are legally or contractually required to be maintained intact. Generally, not in spendable form means that an item is not expected to be converted to cash.
- **Restricted Fund Balance.** Restricted fund balance is the portion of fund balance on which constraints have been placed by creditors, grantors, contributors, laws or regulations of other governments, constitutional provisions, or enabling legislation. Restricted fund balance places the most binding level of constraint on the use of fund balance.
- **Unassigned Fund Balance.** The unassigned fund balance is the portion of fund balance that is the residual classification for the General Fund. This balance represents amounts that have not been assigned to other funds and that have not been restricted, committed, or assigned for specific purposes.

I. Interfund Receivables and Payables

The following is a summary of interfund receivables and payables reported in the fund financial statements:

Funds	Interfund	
	Receivables	Payables
Major:		
General	\$ 3,492,008.58	\$ -
Special Revenue:		
Other	-	1,848,374.75
Federal Education Stabilization	-	1,643,633.83
Total	\$ 3,492,008.58	\$ 3,492,008.58

The interfund receivables and payables represent temporary loans between funds to cover expenditures incurred prior to reimbursement from outside parties. All balances are expected to be _____ repaid within 1 year.

J. Revenues

1. Schedule of State Revenue Sources

The following is a schedule of the District’s State revenue sources for the 2021-22 fiscal year:

<u>Source</u>	<u>Amount</u>
Florida Education Finance Program	\$ 21,996,293.00
Categorical Educational Program - Class Size Reduction	4,484,635.00
Charter School Capital Outlay	339,044.00
Workforce Development Program	407,392.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	293,493.06
Miscellaneous	934,430.18
Total	\$ 28,455,287.24

Accounting policies relating to certain State revenue sources are described in Note I.H.2.

2. Property Taxes

The following is a summary of millages and taxes levied on the 2021 tax roll for the 2021-22 fiscal year:

<u>General Fund</u>	<u>Millages</u>	<u>Taxes Levied</u>
Nonvoted School Tax:		
Required Local Effort	3.626	\$ 6,408,810.18
Basic Discretionary Local Effort	0.748	\$ 1,322,060.12
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	\$ 2,651,190.09
Total	5.874	\$10,382,060.39

K. Interfund Transfers

The following is a summary of interfund transfers reported in the fund financial statements:

<u>Funds</u>	<u>Interfund</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
Major:		
General	\$ 1,889,876.46	\$ 1,269,044.10
Capital Projects:		
Other	1,058,567.02	-
Nonmajor Governmental	210,477.08	1,889,876.46
Total	\$ 3,158,920.56	\$ 3,158,920.56

Transfers to the General Fund from nonmajor capital projects funds were to cover maintenance and property casualty insurance premiums and the charter school capital outlay distribution payment.

Transfers to the General Fund from the Capital Projects – Other Fund were to cover disaster recovery and related professional services expenditures. Transfers to the Capital Projects – Other Fund from the General Fund were for insurance recoveries to be used for capital outlay needs, including repairs and renovation projects. Transfers to the nonmajor governmental funds were to pay the current year debt service payment on the sales tax revenue bonds payable.

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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
GENERAL FUND
For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			27,772.22	27,772.22
Federal Through State and Local	3200	50,000.00		457,251.28	457,251.28
State Sources	3300	29,901,721.30		27,755,711.48	27,755,711.48
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			7,754,383.03	7,754,383.03
Other Local Revenue		7,730,870.00		823,417.53	823,417.53
Total Local Sources	3400	7,730,870.00	0.00	8,577,800.56	8,577,800.56
Total Revenues		37,682,591.30	0.00	36,818,535.54	36,818,535.54
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	20,115,944.28		21,958,279.12	(21,958,279.12)
Student Support Services	6100	1,395,599.72		1,764,452.14	(1,764,452.14)
Instructional Media Services	6200	369,427.26		377,315.25	(377,315.25)
Instruction and Curriculum Development Services	6300	1,057,866.06		793,460.62	(793,460.62)
Instructional Staff Training Services	6400	266,587.39		69,522.23	(69,522.23)
Instruction-Related Technology	6500	246,243.98		259,069.91	(259,069.91)
Board	7100	636,279.88		1,119,484.47	(1,119,484.47)
General Administration	7200	659,000.00		638,300.15	(638,300.15)
School Administration	7300	3,728,847.00		3,265,436.39	(3,265,436.39)
Facilities Acquisition and Construction	7410	91,301.29		525,789.38	(525,789.38)
Fiscal Services	7500	650,000.00		513,135.90	(513,135.90)
Food Services	7600	36,462.21		37,208.65	(37,208.65)
Central Services	7700	356,791.16		429,546.08	(429,546.08)
Student Transportation Services	7800	3,142,397.82		3,982,512.91	(3,982,512.91)
Operation of Plant	7900	4,734,548.64		4,646,327.25	(4,646,327.25)
Maintenance of Plant	8100	1,125,777.99		1,215,342.27	(1,215,342.27)
Administrative Technology Services	8200	868,150.00		774,898.60	(774,898.60)
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			706,802.48	(706,802.48)
Other Capital Outlay	9300			162,670.47	(162,670.47)
Total Expenditures		39,481,224.68	0.00	43,239,554.27	(43,239,554.27)
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,798,633.38)	0.00	(6,421,018.73)	(6,421,018.73)
OTHER FINANCING SOURCES (USES)					
Sale of Capital Assets	3730			216,736.00	216,736.00
Loss Recoveries	3740			24,351.47	24,351.47
Transfers In	3600	2,000,000.00		1,889,876.46	1,889,876.46
Transfers Out	9700	(201,366.62)		(1,269,044.10)	(1,269,044.10)
Total Other Financing Sources (Uses)		1,798,633.38	0.00	861,919.83	861,919.83
Net Change in Fund Balances		(0.00)	0.00	(5,559,098.90)	(5,559,098.90)
Fund Balances, July 1, 2021	2800			8,712,731.74	8,712,731.74
Adjustments to Fund Balances	2891	1,500,000.00		0.00	0.00
Fund Balances, June 30, 2022	2700	1,500,000.00	0.00	3,153,632.84	3,153,632.84

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FOOD SERVICES
For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	4,247,891.00		4,519,692.87	4,519,692.87
State Sources	3300	83,632.00		71,410.00	71,410.00
Charges for Service - Food Service	345X			186,629.45	186,629.45
Impact Fees	3496			0.00	0.00
Other Local Revenue		150,000.00		1,708.84	1,708.84
Total Local Sources	3400	150,000.00	0.00	188,338.29	188,338.29
Total Revenues		4,481,523.00	0.00	4,779,441.16	4,779,441.16
EXPENDITURES					
<i>Current:</i>					
Food Services	7600	4,481,523.00		4,184,501.97	(4,184,501.97)
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300			83,551.36	(83,551.36)
Total Expenditures		4,481,523.00	0.00	4,268,053.33	(4,268,053.33)
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	511,387.83	511,387.83
OTHER FINANCING SOURCES (USES)					
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	511,387.83	511,387.83
Fund Balances, July 1, 2021	2800	250,000.00		1,606,313.59	1,606,313.59
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	250,000.00	0.00	2,117,701.42	2,117,701.42

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS
For the Fiscal Year Ended June 30, 2022**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	800,000.00		2,768,082.53	2,768,082.53
Federal Through State and Local	3200	5,900,000.00		5,945,931.65	5,945,931.65
Total Revenues		6,700,000.00	0.00	8,714,014.18	8,714,014.18
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	3,323,587.11		3,956,924.93	(3,956,924.93)
Student Support Services	6100	1,753,352.37		1,428,957.27	(1,428,957.27)
Instructional Media Services	6200	40,818.89		0.00	0.00
Instruction and Curriculum Development Services	6300	875,794.49		869,855.84	(869,855.84)
Instructional Staff Training Services	6400	546,947.14		1,130,234.06	(1,130,234.06)
Instruction-Related Technology	6500			423,264.51	(423,264.51)
Board	7100			82,000.00	(82,000.00)
General Administration	7200	42,000.00		185,533.28	(185,533.28)
School Administration	7300	115,000.00		46,748.66	(46,748.66)
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700	2,500.00		1,101.23	(1,101.23)
Student Transportation Services	7800			56,392.68	(56,392.68)
Operation of Plant	7900			6,801.86	(6,801.86)
Maintenance of Plant	8100			39,223.38	(39,223.38)
Administrative Technology Services	8200			3,127.00	(3,127.00)
Community Services	9100			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			330,284.35	(330,284.35)
Other Capital Outlay	9300			153,565.13	(153,565.13)
Total Expenditures		6,700,000.00	0.00	8,714,014.18	(8,714,014.18)
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL
MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND
 For the Fiscal Year Ended June 30, 2022

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200			7,121,793.26	7,121,793.26
State Sources	3300			0.00	0.00
Total Revenues		0.00	0.00	7,121,793.26	7,121,793.26
EXPENDITURES					
<i>Current:</i>					
Instruction	5000			643,997.51	(643,997.51)
Student Support Services	6100			21,261.63	(21,261.63)
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			185,181.60	(185,181.60)
Instruction-Related Technology	6500			2,231,546.90	(2,231,546.90)
Board	7100			1,000.00	(1,000.00)
General Administration	7200			116,160.23	(116,160.23)
School Administration	7300			16.61	(16.61)
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			130,482.81	(130,482.81)
Maintenance of Plant	8100			1,131,005.06	(1,131,005.06)
Administrative Technology Services	8200			109,559.30	(109,559.30)
Community Services	9100			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			326,437.25	(326,437.25)
Other Capital Outlay	9300			2,225,144.36	(2,225,144.36)
Total Expenditures		0.00	0.00	7,121,793.26	(7,121,793.26)
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Transfers In	3600				
Transfers Out	9700			0.00	0.00
Total Other Financing Sources (Uses)		0.00	0.00	0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2021	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2022	2700	0.00	0.00	0.00	0.00

**Schedule of Changes in the District's
Total OPEB Liability and Related Ratios**

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB Liability					
Service Cost	\$ 83,002	\$ 99,518	\$ 88,228	\$ 116,577	\$ 126,381
Interest	55,246	97,778	112,450	151,099	132,339
Changes of Benefit Terms					
Differences Between Expected and Actual Experience		(581,001)	-	(386,656)	-
Changes of Assumptions or Other Inputs	53,191	(231,460)	80,026	(668,894)	(172,198)
Benefit Payments	<u>(195,608)</u>	<u>(278,940)</u>	<u>(269,992)</u>	<u>(373,523)</u>	<u>(355,575)</u>
Net Change in Total OPEB Liability	<u>(4,169)</u>	<u>(894,105)</u>	<u>10,712</u>	<u>(1,161,397)</u>	<u>(269,053)</u>
Total OPEB Liability - Beginning	<u>2,269,737</u>	<u>3,163,842</u>	<u>3,153,130</u>	<u>4,314,527</u>	<u>4,583,580</u>
Total OPEB Liability - Ending	<u>\$ 2,265,568</u>	<u>\$ 2,269,737</u>	<u>\$ 3,163,842</u>	<u>\$ 3,153,130</u>	<u>\$ 4,314,527</u>
Covered-Employee Payroll	\$ 20,135,655.00	\$ 19,549,180	\$ 23,296,209	\$ 22,617,679	\$ 23,752,855
Total OPEB Liability as a Percentage of Covered-Employee Payroll	11.25%	11.61%	13.58%	13.94%	18.16%

**Schedule of the District's Proportionate Share
of the Net Pension Liability –
Florida Retirement System Pension Plan (1)**

Fiscal Year Ending June 30	District's Proportion of the FRS Net Pension Liability	District's Proportionate Share of the FRS Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the FRS Net Pension Liability as a Percentage of its Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2013	0.086175321%	\$ 14,834,608.00	\$ 31,821,650.00	46.62%	88.54%
2014	0.081729998%	4,986,732.00	30,277,610.00	16.47%	96.09%
2015	0.076705428%	9,907,535.00	29,143,950.00	34.00%	92.00%
2016	0.681993730%	17,220,397.00	28,331,182.00	60.78%	84.88%
2017	0.069450826%	20,543,088.00	30,088,901.00	68.27%	83.89%
2018	0.067095864%	20,209,622.00	28,887,377.00	69.96%	84.26%
2019	0.641870840%	22,105,138.00	28,591,014.00	77.31%	82.61%
2020	0.059774998%	25,907,365.00	28,175,341.00	91.95%	78.85%
2021	0.060512229%	4,571,011.00	26,613,074.00	17.18%	96.40%

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –
Florida Retirement System Pension Plan (1)**

Fiscal Year Ending June 30	Contractually Required FRS Contribution	FRS Contributions in Relation to the Contractually Required Contribution	FRS Contribution Deficiency (Excess)	District's Covered Payroll	FRS Contributions as a Percentage of Covered Payroll
2014	\$ 1,790,234	\$ (1,790,234)	\$ -	\$ 30,277,610	5.91%
2015	1,870,143	(1,870,143)	-	29,143,950	6.42%
2016	1,663,150	(1,663,150)	-	28,331,182	5.87%
2017	1,807,976	(1,807,976)	-	30,088,901	6.01%
2018	1,912,178	(1,912,178)	-	28,887,377	6.62%
2019	1,990,263	(1,990,263)	-	28,591,014	6.96%
2020	1,986,058	(1,986,058)	-	28,175,341	7.05%
2021	2,305,254	(2,305,254)	-	26,613,074	8.66%
2022	2,535,986	(2,535,986)	-	30,310,532	8.37%

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of the District's Proportionate Share
of the Net Pension Liability –
Health Insurance Subsidy Pension Plan (1)**

Fiscal Year Ending June 30	District's Proportion of the HIS Net Pension Liability	District's Proportionate Share of the HIS Net Pension Liability	District's Covered Payroll	District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2013	0.109538012%	\$ 9,536,724	\$ 31,821,650	29.97%	1.78%
2014	0.101781025%	9,516,774	30,277,610	31.43%	0.99%
2015	0.096010715%	9,791,583	29,143,950	33.60%	0.50%
2016	0.091667405%	10,683,456	28,331,182	37.71%	0.97%
2017	0.094243971%	10,077,001	30,088,901	33.49%	1.64%
2018	0.088090966%	9,323,648	28,887,377	32.28%	2.15%
2019	0.085416384%	9,557,239	28,591,014	33.43%	2.63%
2020	0.080958502%	9,884,901	28,175,341	35.08%	3.00%
2021	0.077649739%	9,524,908	26,613,074	35.79%	3.56%

(1) The amounts presented for each fiscal year were determined as of June 30.

**Schedule of District Contributions –
Health Insurance Subsidy Pension Plan (1)**

Fiscal Year Ending June 30	Contractually Required HIS Contribution	HIS Contributions in Relation to the Contractually Required Contribution	HIS Contribution Deficiency (Excess)	District's Covered Payroll	HIS Contributions as a Percentage of Covered Payroll
2014	\$ 348,668	\$ (348,668)	\$ -	\$ 30,277,610	1.15%
2015	367,013	(367,013)	-	29,143,950	1.26%
2016	469,854	(469,854)	-	28,331,182	1.66%
2017	498,766	(498,766)	-	30,088,901	1.66%
2018	477,720	(477,720)	-	28,887,377	1.65%
2019	474,309	(474,309)	-	28,591,014	1.66%
2020	466,526	(466,526)	-	28,175,341	1.66%
2021	456,426	(456,426)	-	26,613,074	1.72%
2022	460,159	(460,159)	-	30,310,532	1.52%

(1) The amounts presented for each fiscal year were determined as of June 30.

1. Budgetary Basis of Accounting

The Board follows procedures established by State law and State Board of Education (SBE) rules in establishing budget balances for governmental funds, as described below:

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by State law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds. (A description of any differences in the basis of accounting used to prepare the budgets should be included, if applicable. For example: "except that no budget appropriation is made for leases in the year of inception.")
- Budgetary information is integrated into the accounting system and, to facilitate budget control, budget balances are encumbered when purchase orders are issued. Appropriations lapse at fiscal year end and encumbrances outstanding are honored from the subsequent year's appropriations.

2. Schedule of Changes in the District's Total Other Postemployment Benefits Liability and Related Ratios

No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. The June 30, 2022, total OPEB liability increased/decreased from the prior fiscal year as a result of changes to assumptions as discussed below: [\(Modify as appropriate based on actuary report. If there were changes to benefit terms, disclose a brief description of those as well.\)](#) (GASB Cod. P52.140)

- The discount rate was changed from 2.45 percent as of the beginning of the measurement period to 1.92 percent as of June 30, 2021.
- There were no benefit changes during the year.

3. Schedule of Net Pension Liability and Schedule of Contributions – Florida Retirement System Pension Plan

Changes of Assumptions. In 2021, the maximum amortization period was decreased to 20 years for all current and future amortization bases.

4. Schedule of Net Pension Liability and Schedule of Contributions – Health Insurance Subsidy Pension Plan

Changes of Assumptions. In 2021, the municipal bond rate used to determine total pension liability was decreased from 2.21 percent to 2.16 percent.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 8a

DATE OF SCHOOL BOARD MEETING: February 28, 2023

TITLE OF AGENDA ITEM: TCC Early College Program Agreement 2023-2024

DIVISION:

 This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM:

The Early College Program Contract, as required by Section 1007.273(3), Florida Statutes, is annually made by and between the District Board of Trustees of Tallahassee Community College and the District School Board of Gadsden County. This agreement allows Gadsden County School District students to enroll in the **Summer 2022 B Session**. The term of this Agreement shall be June 1, 2023 until May 31, 2024.

TCC will not charge tuition to the School Board for Summer dual enrollment students. TCC also will not limit participation based upon capacity, F.S. 1007.271(4) in any term.

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY: Dr. Sylvia R. Jackson 

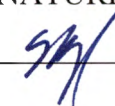
POSITION: Assistant Superintendent for Support Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

1 Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered 6

CHAIRMAN'S SIGNATURE: page(s) numbered 6

REVIEWED BY:  _____

EARLY COLLEGE PROGRAM

Tallahassee Community College and Gadsden County School Board

Introduction

The Early College Program Contract, as required by Section 1007.273(3), Florida Statutes, is made by and between the District Board of Trustees of Tallahassee Community College, hereinafter referred to as TCC, and the District School Board of Gadsden County, hereinafter referred to as the School Board.

The term of this Agreement shall be June 1, 2023 until May 31, 2024. Students may enroll in the Summer 2023 B Session.

The local Articulation Committee shall consist of the following: Committee members from the School Board will be appointed by the Superintendent of the School Board or designee. Committee members from TCC will be appointed by the President of TCC or designee.

I. A ratification or modification of all existing early college agreements

This agreement replaces any existing agreement with TCC and the School Board regarding the Early College Program Contract.

II. Identify grade levels to be included in the early college program

Eligible grades 11 and 12 students shall have access to the **Early College Program**. Qualified students may begin taking courses during the Summer B term immediately following the conclusion of their sophomore year. Other grade levels would need written permission from the Deputy Superintendent.

III. Description of the early college program, including the delineation of courses and industry certifications offered, including online course availability; high school and college credits earned for each postsecondary course completed and industry certifications earned; student eligibility criteria; and the enrollment process and relevant deadlines

The program will allow eligible students to complete a minimum of 30 credit hours. All TCC courses listed on the 2023-2024 State Board of Education Dual Enrollment Equivalency List are available to students. [Florida Department of Education](#)^[TR1] lists all the courses available to students, high school credit, and college credit earned for each course. Students may take courses on the main campus of TCC, on the High School campus, and/or online.

Student Eligibility^[TR2]

- Students must have a 3.5 unweighted high school GPA at the completion of their sophomore year. A GPA waiver will be given to students with a 3.25 to 3.49 unweighted high school GPA at the discretion of the high school principal or designee. The GPA waiver form must be completed and signed by the high school principal or designee at the time the **Early College** Program application is submitted.
- Students must be college ready in reading, writing, and mathematics based on eligible scores on the PERT, ACT, or SAT. Scores must be less than two years old at the time of enrollment.
- Students must maintain a 3.5 unweighted high school GPA to remain in the program. Students with a GPA waiver form must maintain an unweighted high school GPA between 3.25 and 3.49 to remain eligible. A waiver form is required each semester a student's high school GPA falls below 3.5.
- Students must maintain a 3.0 TCC GPA and a 75% successful completion rate in order to remain in the program. There are no exceptions.

Enrollment Process

- Students must submit a TCC College Application.
- Students must submit a TCC **Early College** Program Application.
- Students must submit an official high school transcript.
- Students must submit official PERT, ACT, or SAT test scores.
- Students must submit a signed student performance contract.
- Students and parents must complete an advising session.

Deadline

- Applications and supporting documents are due by May 31, 2023.

IV. Description of the methods, medium, and process by which students and their parents are annually informed about the availability of the early college program, the return on investment associated with participation in the program, and the information described in paragraphs (I) and (II)

TCC will work collaboratively with the School Board to jointly provide information to students and their parents through information sessions. TCC will also provide information via the TCC website and through flyers. TCC shall work with the high school to communicate directly with parents and students about the **Early College Program**.

The return on investment associated with participation in the program will be listed in a flyer. The flyer will show that students have the opportunity to earn 30 credit hours at no cost to the student. Traditional college students pay \$100.83 per credit hour which is \$3,024.90 for a total of 30 credit hours. The average cost of textbooks is \$150.00 per course which is covered by the high school for fall and spring courses, the College covers textbook costs during Summer B session.

V. Identification of the delivery methods for instruction and the instructors for all courses

All online courses and main campus courses that are included in Appendix A are available to the **Early College Program** students. All TCC instructors teaching online and main campus courses will be eligible to deliver instruction to the **Early College Program** students.

Courses that are offered on the high school campus will be taught by high school instructors who meet TCC's faculty credentials for teaching college level courses and have been interviewed by and approved by the appropriate TCC Dean or in some cases by TCC instructors. Specific instructors may not be established at the time of this Agreement. Thus, an addendum to this Agreement will be added for each semester to specify high school course instructors.

VI. Identification of student advising services and progress monitoring mechanisms

TCC shall provide advising services to students participating in the **Early College Program**. TCC will designate a specific advisor to work with each student in the **Early College Program**. TCC will also work collaboratively with high school guidance counselors to provide guidance to students. TCC and the high school guidance counselors will jointly work to monitor the progress of students. TCC will use its Pathways to Persistence (P2P) early alert system to provide early alerts and progress surveys for students in the **Early College Program**. Both TCC and the School Board will ensure that students and their parents understand the amount of work necessary to succeed in college courses.

VII. Description of a program review and reporting mechanism regarding student performance outcomes

TCC's Office of Institutional Effectiveness will provide an annual program review. TCC's Office of Institutional Effectiveness will also provide relevant data regarding student performance outcomes annually to appropriate college and high school personnel. TCC's Office of Academic Affairs will monitor and ensure quality and consistency.

TCC's Office of Academic Affairs will ensure that all faculty are evaluated during the academic year. An academic dean or designee will make a classroom visit after which a written evaluation will be provided to the **Early College** Program faculty member for his/her signature. The evaluation will be maintained on file by TCC.

VIII. Terms of funding arrangements to implement the early college program

Early College Program students shall be exempt from paying registration, matriculation, and laboratory fees.

Textbook Costs & ADA Accommodation Costs

Textbooks will be provided to students by the School Board during both the Fall and Spring semester. Textbooks will be provided by the College during the Summer June Express term. Textbooks purchased by the School Board shall remain the property of the School Board as specified in Section 1007.271 (17), F.S. TCC will continue its efforts to reduce the cost of textbooks and materials to the School Board. The costs of ADA accommodations for dual enrollment students with disabilities taking courses on TCC's campus will be covered by TCC. The costs of ADA accommodations for dual enrollment students with disabilities taking courses on the high school campus will be covered by the School Board.

Standard Tuition Rate

According to 1007.273(6) and 1007.271, F.S., the School Board is required to pay the standard tuition rate per credit hour to TCC for instruction taking place on the college campus for dual enrolled students. The approved standard tuition for FY 2021-2022 is \$71.98 per credit hour and \$2.33 per contact hour for career certificate programs. The rate will be charged for courses taking place on TCC's main campus, TCC's educational centers, and distance learning courses.

TCC will not charge tuition to the School Board for Summer dual enrollment students. TCC also will not limit participation based upon capacity, F.S. 1007.271(4) in any term.

TCC will use the fees collected to enhance the **Early College** Program. TCC will promote **Early College** Program participation, increase capacity, and enrich the quality of services associated with the **Early College** Program. The School Board's payment of tuition to TCC will increase the number of counselors available to the **Early College** Program in order to help prepare students for transition to college, to counsel students in

meta-majors and programs of study, and to track and provide feedback to students on their progress. TCC will also provide high school faculty and counselor training for dual enrollment.

Instructional Costs

It is the responsibility of the School Board to provide full instructional costs for **Early College** Program courses occurring on the high school site. For instruction occurring on the high school sites by college faculty, the School Board must reimburse TCC for the costs associated with the proportion of salary and benefits.

TCC cannot guarantee the availability of instructors for **Early College** Program offered at the high school. Schools can assist TCC by recommending qualified School Board instructors for consideration for teaching **Early College** Program courses offered at the high school.

TCC regularly uses high school faculty to teach both dual enrollment and regular TCC courses and incorporates training, mentoring, and assessment of these faculty into its regular adjunct program. Therefore, TCC's costs associated with instruction occurring on the high school site by TCC approved high school faculty who are paid by the School Board will be considered a normal part of TCC's obligation to its faculty for training and mentoring; no costs will be assessed.

Invoicing for Financial Obligations

TCC will invoice the School Board for financial obligations within 10 business days of TCC's Census date which is normally the 5th day of class each semester.

IN WITNESS WHEREOF, the School Board of Gadsden County, Florida and The District Board of Trustees, Tallahassee Community College, Florida have adopted this agreement and caused it to be executed by their respective chairs and chief executive officers, in accordance with Section 1007.273, F.S., **Early College** Program Contract.

Date

Chair, The District Board of Trustees,
Tallahassee Community College, Florida

Date

President, Tallahassee Community College

Date

Chair, Gadsden County School Board

Date

Superintendent, Gadsden County School District

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 8b

DATE OF SCHOOL BOARD MEETING: February 28, 2023

TITLE OF AGENDA ITEMS: School Hardening Grant – Gadsden County High School

DIVISION: Safety & Security Department

PURPOSE AND SUMMARY OF ITEMS:

Gadsden County High School perimeter fence project: The additional fencing will secure the front perimeter and west side of the campus. All funds to cover the cost of the project have been approved through the Florida Department of Education School Hardening Grant [Project #200-93190-2D001]. According to **Board Policy 7.70**, competitive solicitations shall be requested from (3) or more sources for services in an amount greater than \$15,000.00.

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY: Matthew Bryant

POSITION: Safety & Security Specialist

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMAN'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

Ultimate Fencing, LLC
 4826 B Woodlane Circle
 Tallahassee, FL 32303
 850-222-5446

Estimate

Date	Estimate #
1/24/2023	BB-10429

Name / Address

Gadsden County High School
 27001 Memorial Blue Star Hwy
 Havana, FL

Project Name/PO #/ Ship To:

Main Entrance to bus entrance

Estimate will be withdrawn if not accepted within 15 days. 50% Deposit REQUIRED upon acceptance. Credit cards add 4%. Payment in full upon completion. Ultimate Fencing, LLC will not be responsible for, but not limited to, the following, damage to landscaping, trees, unmarked irrigation lines, any underground utilities including sewer & drainage systems. The property owner or authorized agent, not Ultimate Fencing, LLC should contact a licensed surveyor to determine all lines prior to commencement of work. Property owners should also contact their Homeowners Association to determine any building or material restrictions. Please note: All lumber is pressure-treated Pine, unless otherwise stated. Pressure treating does not protect wood from the effects of weather/ sun exposure. Wood is a naturally occurring material, we cannot warranty against warping, cracking and/or splitting. We recommend that all wood be sealed. All electrical work done by others unless specifically noted.

Refund Policy: No refunds after job start plus any additional fees for materials and labor.
 Prior to Job start: Minimum fee \$100, any charges incurred in preparation for project. Any fees and costs charged to UF, LLC, non returnable items, chargeback items, freight, fuel charges and restocking charges. Speciality items will be charged in whole to the client.

Description	Qty	Total
Install 2,150 LF of 6' Tall, Galv. C/L w/(3) service gates-12' Double Drive. to close perimeter fence from Main Entrance to Bus Entrance, to Athletic Field to holding pond to Bldg @ bus loop. Clearing Done By others 2" line post 3" Term. Post/ Gate post 9 ga wire/ 2.0 weight trussed and braces		47,950.00

ACCEPTED BY: _____

Total **\$47,950.00**

QUOTE



Tallahassee 2Way Radio Systems
 134 Cortona Hills Circle
 Tallahassee, FL 32312
 United States

850.933.3720
 www.tallahassee2way.com

BILL TO
Gadsden County School - Safety & Security
 Matt Bryant
 35 Martin Luther King Boulevard
 Quincy, Florida 32351
 United States

bryantm@gcpsmail.com

Estimate Number: 22-8081
Estimate Date: December 1, 2022
Expires On: January 1, 2023
Grand Total (USD): **\$38,371.75**

Galvanized Fencing	1	\$24,496.75	\$24,496.75
1850 Feet of 6' Galvanized Fencing			
03 10-13.11 Foot Gates			
Concrete and all additional materials to install			
Labor to Install Fencing	1850	\$7.50	\$13,875.00
Install 2193 Feet of 6 Foot 9 Gauge Galvanized Fencing and 3 12 Foot			
Double Drive Gates (per foot)			
Total:			\$38,371.75
Grand Total (USD) :			\$38,371.75

Notes / Terms

Gadsden High School



**MAX
FENCING
& CONSTRUCTION, LLC
229-221-5249**

Gadsden County High

27001 Blue Star Memorial Hwy
Havana FL 32333

Submitted By:

MAX FENCING

2125 Dit Hester Dr
Cairo GA 39828

Office: (229) 221-5249

Fax: (229) 378-2554

max26fencing@gmail.com

gomaxfencing.com

L16000207236

MAX FENCING
2125 Dit Hester Dr
Cairo GA 39828

Office: (229) 221-5249
Fax: (229) 378-2554

max26fencing@gmail.com

gomaxfencing.com

L16000207236

Estimate

Nestor Candelaria
Mobile: (850) 766-7709
Office: (229) 221-5249
Max26fencing@gmail.com

Job Name	Gadsden County High
Job Number	1727
Issue Date	December 9, 2022
Valid Until	December 24, 2022

Gadsden County High School
27001 Blue Star Memorial Hwy
Havana FL 32333

Mobile: (850) 510-4230
Bryantm@gcpsmail.com

6' Commercial Galvanized Chain Link Fence

MAX FENCING PROPOSES THE FOLLOWING

1 Ea 71,812.16

Supply materials and labor for the installation of 2,150 linear feet of 6' high commercial galvanized chain link fence on different locations at Gadsden county high school to include four 12' opening double drive gates.

Price	71,812.16
--------------	------------------

PAYMENT TO BE MADE AS FOLLOWS: 50% security deposit due at acceptance of estimate, and contract is signed agreeing to all terms and conditions. Then and only then will materials be ordered. For larger projects, Max Fencing reserves the right to establish payment draw schedule (progress invoice). Customer agrees to pay Max Fencing immediately upon completion of installation full remaining balance of amount due.

Methods of payment accepted: Visa, MasterCard, American Express, Discover, check and cash. All credit/debit card transactions have a 3% transaction fee.

ACH payment method is available and has a 1% transaction fee.

FLORIDA LIEN LAW: Max Fencing reserves the right to lien Customer's property if payment is not received. Learn more about the Construction Lien Law, Chapter 713, Part I, Florida Statutes.

Max Fencing retains the right to hold customer liable for the full unpaid balance and should legal action become necessary, then the customer shall be held liable for all attorney's fees and court costs.

CANCELLATION: Cancellation of the contract by signer will result in a forfeit of 50% of the deposit if materials have not yet been purchased and a forfeit of the entire deposit if the materials have been purchased.

SCHEDULING: Please understand that any representation by Max Fencing, regarding the installation date is for the customer convenience and is only an approximation. The installation schedule changes daily due to circumstances within/beyond our control including, but not limited to: weather, permits, progress on prior schedule.

HOA RESTRICTIONS: The property to be fenced may have deed and/ or Homeowner's Association restrictions or city or county planning and zoning restrictions. It is the responsibility of the customer to look into this before contracting Max Fencing.

UNDER GROUND UTILITIES: Max Fencing is not responsible for, but not limited to, the following: Damage to landscaping, flowers, plants, trees, shrubs, unmarked irrigation lines, unmarked underground utilities (sewer, power, cable, etc.), unmarked drainage systems (French drains, etc.). Occasionally, unseen or unknown underground lines are hit and damaged (sprinkler lines are specially vulnerable). If this happens, the customer, not Max Fencing, is responsible for the repair and cost because these lines cannot be seen and are unknown.

DIGGING: Max Fencing's estimate is based on normal ground conditions. If difficult digging or extraneous labor is encountered during installation, Max Fencing will be entitled to price increase to cover the cost of any equipment rental or extra labor, if any or under any circumstances required to do so.

LAYOUT: It is the customers responsibility to indicate to the (representative /crew) the proper location for the fence and will provide Max Fencing with an accurate survey of the property. The customer, not Max Fencing, is responsible for the location of the fence and knowledge of all property boundary lines. If no markers are on site we will base it on the survey if provided, but we are not a survey company so if no markers are there to confirm the lines it is not a guarantee and Max Fencing can not be held liable.

It is required that the customer is on site morning of installation (especially for a new installation) and preferable for a replacement/repair. This is when the crew will go over the layout and all last minute details such as but not limited to making any changes (face of the fence, adding footage, gates, etc.)

WOOD FENCE DISCLAIMER: Wood fences carry a manufacturer warranty against rotting, decay and infestation. This does not include labor. All lumber used is pressure-tread pine, unless otherwise stated. Pressure-treating does not protect wood from the effects of weather/sun exposure. Because wood is a natural occurring material, this warranty does not extend to chipping, cracking, warping or discoloration. These are common and normal events for wood. We recommend that all wood be sealed. All warranties will be voided in the event of hurricane, windstorm or acts of God.

TRIP CHARGE: This contract anticipates that once work has started, Max Fencing will be allowed to complete the entire scope of work without any interruptions or stoppage by the customer. Any Interruptions or stoppages will result in additional trip charges which customer agrees to pay. Max Fencing trip charges are as follow: 1/2 day minimum charge of \$250.00

All Measurements shown on the estimate are approximate. The actual measurements of the fence may vary.

Any and all excess materials remain the property of Max Fencing. If Max Fencing is contracted to remove and haul away existing fence, then those materials also become Max Fencing's property.

NO REFUNDS OF ANY KIND.

LATE FEES: A \$35.00 dollars late fee will apply after 24 hours of last invoice and continue to roll on per week of not being paid.

By signing below, and summiting this estimate to max26fencing@gmail.com I authorized Max Fencing to commence with the work, as indicated above. I understand that a deposit of 50% is due immediately, and the remaining balance due the day of completion. I understand a 3% transaction fee will be applied to my credit/ debit card transactions. I understand and agree to all terms and conditions provided to me by this here contract representing Max Fencings conditions and terms.

_____ Date _____

Gadsden County High School

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 10a

DATE OF SCHOOL BOARD MEETING: February 28, 2023

TITLE OF AGENDA ITEM: Board Approval for Amendments to the Contractual Agreement
with Rostan Solutions, LLC for Professional Services Dealing
with FEMA

DIVISION:


 This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM:

Board approval is requested for the continuation of the agreement with Rostan Solutions, LLC.
This form serves as the District's liaison and agent in working with the Federal Emergency
Management Agency (FEMA). The firm has been instrumental in preparing the multiple appeals
on the "Repair and/or Replace" projects that the District submitted for FEMA funding.

FUND SOURCE: Eligible for FEMA Reimbursement of 75% of Cost and Florida Division of
Emergency Management of 12 ½% of Cost; initial cash flow is provided by
Insurance Recovery funds

AMOUNT: Hourly payments based on utilization of services – Status of FEMA
Projects – in appeals process

PREPARED BY: Dr. Sylvia R. Jackson 

POSITION: Assistant Superintendent for Support Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

1 Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered 1

CHAIRMAN'S SIGNATURE: page(s) numbered 1

REVIEWED BY: _____

AGREEMENT FOR PROFESSIONAL SERVICES

Between the Gadsden County School District, Florida and Rostan Solutions, LLC

Amendment to Professional Services Agreement

Amendment 4

WHEREAS the Gadsden County School District, Florida (hereinafter the “GDS”) and Rostan Solutions LLC (hereinafter referred to as “Rostan”, collective referred to as the “Parties”) entered into an Agreement for Rostan to provide certain professional services related to federal and state disaster recovery and mitigation programs on November 29th, 2018, as subsequently amended on December 12th, 2019, June 16th, 2021; and again on January 27th, 2023 and

WHEREAS, Section 3.4 [Term] of the Agreement, as amended, currently provides for no remaining one-year extensions; and

WHEREAS, the Parties recognize that additional work remains in order to complete the contracted scope of work; and

WHEREAS, as fully stated and justified in Exhibit A, the Parties recognize that additional work remains in order to complete the contracted scope of work; and

WHEREAS, the Parties hereby express their mutual desire to extend the term of the current Agreement to allow for the completion of the contracted scope of work;

The Parties now agree:

Section 3.4 of the Agreement is hereby revised to read as follows:

This agreement shall be in effect until June 30, 2023 to satisfactory conclude the remaining FEMA projects from Hurricane Michael.

This amendment is hereby agreed to and is incorporated into the Agreement as of the date of the signature of the latest party’s authorized agent.

GADSDEN COUNTY SCHOOL DISTRICT

ROSTAN SOLUTIONS, LLC

By: _____

By: _____

Title: Superintendent of Schools

Title: _____

Date: _____

Date: _____

By: _____

By: _____

Title: School Board Chair

Title: _____

Date: _____

Date: _____

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 11a

DATE OF SCHOOL BOARD MEETING: February 28, 2023

TITLE OF AGENDA ITEM: Stewart Street Elementary School

DIVISION: Academic Services

_____ This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM:

According to School Board Policy 2340 (Field and Other District-Sponsored Trips), all out-of-state field trips must be approved by the School Board. Stewart Street Elementary School 2nd grade classes are requesting approval for an out-of-state field trip to Wild Adventures Theme Park in Valdosta, GA.

Please see attached documentation.

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY: Tammy McGriff, EdS



POSITION: Assistant Superintendent, Academic Services PreK-12

INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMAN'S SIGNATURE: page(s) numbered _____

REVIEWED BY: _____

FORM MUST BE RECEIVED IN DISTRICT OFFICE 2 WEEKS PRIOR TO TRIP

FIELD TRIP REQUEST

DATE OF REQUEST: 2/10/23	SCHOOL: Stewart Street Elementary	CONTACT FOR FIELD TRIP: Brandi Pringley
------------------------------------	---	---

DATE OF TRIP: 5/18/23	WHO IS ATTENDING: (grade/organization) 2nd Grade Department
---------------------------------	---


LOCATION: Wild Adventures 3766 Old Cyattville Rd Valdosta, GA 31601	TRAVELING BY: <input type="checkbox"/> School Bus <input checked="" type="checkbox"/> Charter Bus
---	---

PURPOSE:
The purpose of this trip encourage a appreciation of nature and to explore the world around us. in a fun way.

FLA.2.R.2.3: Central Idea
SC.2.L.17 Interdependence

SCHOOL BUS –Required items for approval: <ol style="list-style-type: none">1. Principal's signature2. Complete list of participants and chaperones3. Complete final itinerary4. Documentation showing correlation of the Florida Standards or benchmark to the field trip request	CHARTER BUS-Required items for approval: <ol style="list-style-type: none">1. Principal's signature2. Complete list of participants and chaperones3. Complete final itinerary4. Copy of charter bus contract with signatures5. Proof of Insurance showing either district or school as insured
---	---


Signature of Person Requesting Trip


Approval of Principal (Signature required)

_____ APPROVED	_____ DENIED
_____ Superintendent/Designee	_____ Date

Please forward completed form via district mail or fax:

Mrs. Eureka Fields, Program Assistant for Instructional Services

Fax: (850) 627-3530 Email: fieldse@gcpsmail.com

UPDATED: 2/28/2022

Ms. Pringley's Class

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.
- 13.
- 14.
- 15.
- 16.
- 17.
- 18.
- 19.
- 20.
- 21.



Chaperone

Giselda Pringley

Ms. Brown's Class



Chaperone
Dahlia Mitchell

Itinerary

Depart Date: 5/18/23
Depart Time: 7:30 am
Return Date: 5/18/23
Return Time: 6:45 pm

Trip Destination: Wild Adventures

Destination City: Valdosta

Destination State: Georgia

Destination Contact Name: Hailey Farrill

Destination Phone #: 229-219-7080

Departure Location: Stewart Street Elementary School

Return Location: Stewart Street Elementary School

Fund: UNISIG

Additional Comments:

Signature: Brandi Prunglay Date Submitted: 2/10/23

The School Board of Gadsden County Food Service Department

Field Trip Request Form

Date of Request: 5/18/23

Teacher(s): Pringley, Belt Key, Brown Grade(s): 2nd

Coolers must be provided by the person that make the request

To the Food Service Manager:

We are planning a field trip. We request that you provide breakfast and/or lunch as follows:

Date of field trip: 5/18/23

Number of breakfasts: 45

Number of lunches: 45

Time for pick-up: 7:00 am

Comments:

Teacher's Signature Brandi Pringley

This form needs to be turned in at least 2 weeks in advance

Stewart Street Elementary



749 South Stewart Street
Quincy, Florida 32351
850-627-3145

Mrs. Pamela Jones, Principal

Mr. Christopher Germany, Assistant Principal

Dr. Thaddius Green, Assistant Principal

Field Trip Request Form

Trip Type:

- Educational
 Extracurricular
 Other
 Recreation/Fun
 Sports

In/Out of County:

- In County
 Out county
 Out of State/Country
 Overnight

Duration:

- Day
 Extended

Sponsor/Group Information

Requested by: Brandi Pringley

Group Name: 2nd Grade

Group Contact: Brandi Pringley

Contact Mobile: 850-491-8215

Trip Purpose:

The purpose of this trip is to encourage the appreciation of nature, and to explore the world around us in a fun way.

Estimated # of Students 45

Estimated # of Chaperones 6

Total Participants 51

of Bag Lunches Required 45

Transportation Required

Is Transportation Required? Yes No

Type of Transportation Required Car Full Bus Mini Bus
 Other/Van
(Charter)

Estimated # of Vehicles Required 1

Volunteer Driver Required Yes No

Specify Any Special Needs Required:



www.astrotravel.com

4876 Woodlane Circle
Tallahassee, FL 32303-6808
850-514-1793

Page: 1

(Fax: 850-514-0044)
info@astrotravel.com

Stewart Street Elementary School
Brandi Pringley
749 South Stewart Street
Quincy, FL 32351
adeyemio@gcpsmail.com

Quote # Q15989

Date Printed: Monday, February 13, 2023
PO #:
Group Name: Wild Adventures
Phone: 786-479-6060 Fax:
Salesperson: Janet Callahan
Email: jcallahan@astrotravel.com

		Time	Date	# Coaches	Description	Total Capacity
Pickup	Stewart St Elementary School 749 S. Stewart St Quincy, FL	07:00 am	Thu 05/18/23	1	Prevost	56
Dropoff	Wild Adventures Theme Park 3766 Old Clyattville Road Valdosta, GA		Thu 05/18/23			56
Pickup	Wild Adventures Theme Park 3766 Old Clyattville Road Valdosta, GA		Thu 05/18/23			56
Dropoff	Stewart St Elementary School 749 S. Stewart St Quincy, FL	07:00 pm	Thu 05/18/23			56

Total Cost: \$ 2,823.95
Deposit of \$ 486.39 is due: February 27, 2023
Balance of \$ 2,337.56 is due: April 18, 2023

Billing Instructions: Check or cash payable to Astro Travel.
All major credit cards accepted.
(4% service charge on credit card payments)

Itinerary:

Brandi Pringley 850-491-8215 pringleyb@gcpsmail.com

Stewart St ES to Wild Adventures 5.18.23

LIGHT SNACKS AND DRINKS WITH SCREW ON LIDS ARE ALLOWED ON BUS/NO FAST FOOD

THIS QUOTE IS VALID FOR 30 DAYS FROM THE DATE OF ORIGINAL QUOTE REQUEST.

THIS IS A CHARTER QUOTE. THIS RATE AND AVAILABILITY IS SUBJECT TO CHANGE UNTIL QUOTE IS CONFIRMED. CALL OUR OFFICES OR EMAIL US TO CONFIRM YOUR QUOTE.

****** SMOKING IS PROHIBITED AT ALL TIMES ON THE COACHES ******

YOUR COST IS BASED ON THE SERVICES DETAILED ABOVE AND IS SUBJECT TO CHANGE IN ACCORDANCE WITH YOUR ACTUAL ITINERARY. THIS COMPANY RESERVES ITS RIGHT TO LEASE EQUIPMENT FROM OTHER COMPANIES IN ORDER TO FULFILL THIS AGREEMENT. THIS COMPANY SHALL NOT BE LIABLE FOR ITEMS LEFT ON THE COACH OR LOSS OF TIME DUE TO MECHANICAL FAILURE OR INCLEMENT WEATHER. WE CANNOT GUARANTEE THE ASSIGNMENT OF REQUESTED DRIVERS OR COACHES. A SIGNED CONTRACT AND DEPOSIT WILL CONFIRM YOUR RESERVATION AND ACKNOWLEDGE YOUR ACCEPTANCE OF THIS AGREEMENT.

Signature _____

Date _____



www.astrotravel.com

4876 Woodlane Circle
Tallahassee, FL 32303-6808
850-514-1793

Page: 2

(Fax: 850-514-0044)
info@astrotravel.com

Stewart Street Elementary School
Brandi Pringley
749 South Stewart Street
Quincy, FL 32351
adeyemio@gcpsmail.com

Quote # Q15989

Date Printed: Monday, February 13, 2023
PO #:
Group Name: Wild Adventures
Phone: 786-479-6060 Fax:
Salesperson: Janet Callahan
Email: jcallahan@astrotravel.com

GENERAL TERMS OF CONTRACT

Please return a signed copy of this agreement by the due date to reserve your charter. A deposit is required to guarantee vehicle reservation. Deposits are fully refundable if your trip is cancelled at least thirty (30) days prior to departure. Payment can be made by cash, certified funds, check, electronic transfer, or credit card.

While most transportation costs can be estimated and included in the quote, customers are responsible for unplanned costs such as parking, entrance fees, tolls, airport fees, permits, port charges, etc.

For your trip to be successful, a detailed itinerary is needed at least two (2) weeks prior to departure including specific pickup locations and any other special directions. If your itinerary differs from the basis of this agreement, the price is subject to change. Your driver will make all attempts to follow your requested routes and parking requests. However, if the driver deems any request is unsafe to chartering party or potential damage to an Astro Travel vehicle, alternate routes/parking will be at the sole discretion of your motorcoach operator.

When lodging is required, the chartering party must furnish a separate private hotel room for the driver. Federal regulations and Astro Travel safety policies require CDL drivers to have undisturbed rest time. To ensure your trip is both safe and enjoyable, a driver has limited driving and on-duty time. Within a 24-hour time period, a driver is allowed 10 hours of driving with a maximum 15 hours of on-duty time and is required to have 9 hours of uninterrupted rest time.

If needed, we will arrange extra drivers to accommodate your schedule. Additional driving time and/or on-duty service may require a relay/relief driver, which will incur additional charges. Astro Travel will gladly accommodate these requirements in your itinerary with advance notice.

Smoking cigarettes, including e-cigarettes, is prohibited on board Astro Travel vehicles.

It is the responsibility of the chartering party to ensure illegal activities are not permitted while on board Astro Travel vehicles, which include but are not limited to illegal drugs, underage drinking/smoking, possession of a weapon, etc.

The chartering party will be responsible for any damage to the exterior or interior of the coach done by the chartering party.

Astro Travel is not responsible for lost, stolen, or damaged property. The expenses related to the return or replacement of property left on the vehicle are the responsibility of the property owner.

Astro Travel reserves the right to substitute equipment from another company, if in our sole discretion, substitution is necessary. Astro Travel reserves the right to use assigned vehicles for multiple charters and customers on the same day.

Astro Travel shall not be liable for loss of time due to mechanical, inclement weather, or other occasional delays that are beyond our control.

While Astro Travel will make every effort to ensure devices are operational, failure of amenities such as Wi-Fi, DIRECTV, power outlets, DVD player, monitors, audio devices, a/c, heat, lavatory, or microphones shall not be cause for refund. Astro Travel cannot guarantee operation of these amenities.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/14/2022

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an **ADDITIONAL INSURED**, the policy(ies) must be endorsed. If **SUBROGATION IS WAIVED**, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER TIB Transportation Ins. Brkrs 425 W Broadway, Suite 300 Glendale FL 91204 License#: L091975 ASTRTRA-01	CONTACT NAME: Marcie Ramos PHONE (A/C, No, Ext): 818-246-2800 E-MAIL ADDRESS: mramos@tibinsurance.com	FAX (A/C, No): 818-246-4690
	INSURER(S) AFFORDING COVERAGE	
INSURED Astro Travel & Tours Inc. 4876 Woodlane Cir Tallahassee FL 32303-6808	INSURER A: Lancer Insurance Company INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	NAIC # 26077

COVERAGES **CERTIFICATE NUMBER:** 1281729492 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	GL159166#1	4/17/2022	4/17/2023	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ Excluded \$
A	<input type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS	Y	BA175352#1	4/17/2022	4/17/2023	COMBINED SINGLE LIMIT (Ea accident) \$ 5,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED <input type="checkbox"/> RETENTION \$					<input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE EACH OCCURRENCE \$ AGGREGATE \$ \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A			<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Certificate holder is included as additional insured but only to the extent that the Certificate Holder is held liable for the conduct of the Named Insured

CERTIFICATE HOLDER Gadsden County Schools 35 MLK JR. Blvd., Quincy FL 32351	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	---

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 11b

DATE OF SCHOOL BOARD MEETING: February 28, 2023

TITLE OF AGENDA ITEM: Approval of 2022-2023 School Advisory Council (SAC)

Membership Rosters

DIVISION: Parent Services

 This is a CONTINUATION of a current project, grant, etc.

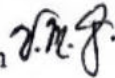
PURPOSE AND SUMMARY OF ITEM:

The Family And Community Engagement Department is seeking approval for the 2022-2023

School Advisory Council (SAC) Membership Rosters for each school.

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY: Vicki Muse Johnson 

POSITION: Coordinator of Family And Community Engagement

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

 Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered

CHAIRMAN'S SIGNATURE: page(s) numbered

REVIEWED BY:  2/14/23

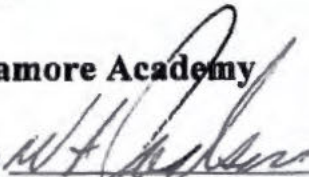
Gadsden County School Advisory Council Membership Roster

School Year 2022-2023

School: Carter-Parramore Academy

Telephone # (850) 627-6030

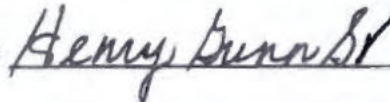
Principal's Signature



Date

9-30-2022

SAC Chairperson's Signature



Date

09-29-2022

Name	Address	Phone #	Sex	Race	Position	Method of Selection*
Major Willie A. Jackson	902 Solomon Dairy Road Quincy, FL 32352	850-508-9985	M	B	Principal	Appointed
Frances Harrell	P.O. Box 123 Quincy, FL 32353	850-445-5260	F	B	Support Staff	Peer Elect
Rev. Charles Flowers	799 Flowers Road Quincy, FL 32352	850-766-2883	M	B	Community	Peer Elect
Anthony Thomas	159 Strong Road Quincy, FL 32351	850-570-5759	M	B	Community Member	Peer Elect
Mr. Ron Green	19 W. Jefferson Street Quincy, FL 32351	850-322-2349	M	B	Business Partner	Peer Elect
Richard & Tracy Lockwood	1850 St. Hebron Road Quincy, FL 32352	850-508-1333	M&F	B	Business Partners	Peer Elect
Sherrie Taylor	217 West Clark St. Quincy, FL 32351	850-264-1518	F	B	Community/Business	Peer Elect
Mr. Henry Gunn	P.O. Box 1314 Quincy, FL 32353	850-251-0765	M	B	Community Member	Peer Elect
Lamar Kirkland	21 Loblolly Lane Midway, FL 32343	719-650-3959	M	B	Community Member	Peer Elect
Dorothy Thomas	583 Shiloh Road Quincy, FL 32351	850-662-1170	F	B	Community Member	Peer Elect
Samantha Keys - Byrd	356 Shiloh Road Quincy, FL 32351	850-743-8312	F	B	Parent	Peer Elect
Sheila Lewis	245 Jack Scott Road Quincy, FL 32352	850-408-4581	F	B	Parent	Peer Elect
Renarda Pruitt	138 Live Oak Lane Quincy, FL 32351	850-354-9197	F	B	Parent	Peer Elect
Dollene Williams	100 Lake Gretna Drive Gretna, FL 32332	850-559-2218	F	B	Parent	Peer Elect
Beatrice Parks	426 Thomas Alley Quincy, FL 32351	850-739-9388	F	B	Parent	Peer Elect
Jera Francis	355 Carlene Lane Quincy, FL 32351	850-743-9184	F	B	Parent	Peer Elect
Tanesha Sapp	110 W. 16 th Avenue, Apt. N140 Havana, FL 32333	850-566-0190	F	B	Parent	Peer Elect
Rod Lewis	206 Stevens Drive Midway, FL 32343	850-743-9797	M	B	Parent	Peer Elect

Alma Venisee	155 Martin Street Quincy, FL 32351	850-570-2003	F	B	Parent	Peer Elect
Wallace Venisee	155 Martin Street Quincy, FL 32351	850-743-8336	M	B	Parent	Peer Elect
Lakaytra Colston	2714 Dupont Road Havana, FL 32333	850-345-0284	F	B	Parent	Peer Elect
Janice Smith	201 S. Love Street Quincy, FL 32351	850-274-9881	F	B	Parent	Peer Elect
Jeanne Gunn	P.O. Box 1314 Quincy, FL 32352	850-627-6030	F	B	Education Support Counselor	Peer Elect
Alonzetta Simpkins	1106 Point Milligan Road Quincy, FL 32352	850-590-3981	F	B	Education Support Teacher	Peer Elect
Ke'Niya Miller	631 S. Stewart St. Quincy, FL 32351	850-627-6030	F	B	Student	Peer Elect
Thall Cloud	631 S. Stewart St. Quincy, FL 32351	850-627-6030	M	B	Student	Peer Elect

School Advisory Council Membership Roster

School Year 2022-2023

School Chattahoochee Elementary School

Telephone # 850.662.2080

Principal's Signature 

Date December 5, 2022

SAC Chair Signature 

Date December 5, 2022

Name	Address	Phone#	Gender	Race	Position	Method of Selection
Alvin Palm	Congo Road Chattahoochee, Florida 32324	850.597.1831	M	B	Parent	Elected
Brandee Godwin	114 Godwin Rod Quincy, Florida 32351	850.661.1976	F	W	Co-Chair Parent	Elected
LaTonya Rollinson	335 Maple Street Chattahoochee, Florida 32324	850.662.2080	F	B	Secretary (Reading Coach)	Elected
Rondal Wimbush	212 East Clark Street Quincy, Florida 32351	850.363.7166	M	B	(Staff Member)	Elected
Chimere Goodson	1962 Willow Bend Court Sneads, Florida 32460	850.274.5606	F	B	(Parent)	Elected
Camry S. Floyd	175 Shrell Lane Quincy, Florida 32351	850.345.1218	F	B	(Principal)	Appointed
Dawn Germany	290 Faircloth Road Chattahoochee, Florida 32343	850.559.2139	F	B	(Community Partner)	Elected
Sophia Grandison	5808 Blue Star Highway Chattahoochee, Florida 32343	850.688.2714	F	B	(Parent)	Elected
LaToya Hobley	1335 Griff Street Chattahoochee, Florida 32343	850.473.7486	F	B	(Parent)	Elected

Gadsden County
School Advisory Council Membership Roster

School Year 2022-2023

School: Crossroad Academy Charter School

Phone Number: 850 875 9626

Principal's Signature: Monica Salem

Date: 2-3-23

SAC Chairperson's Signature: Rev. Ernest Wells

Date: 2-6-23

Name	Address	Phone #	Sex	Race	Position	Method of Selection
Alicia Jackson	1240 Rustling Pines Blvd. Midway, FL 32343	404-751-8884	F	B	Community Member	Elected
Monica Proctor	601 N. Adams St. Quincy, FL 32351	850-339-1688	F	B	Community Member	Elected
Geraldine Smith	115 Jim Williams Rd. Quincy, FL 32351	850-228-4364	F	B	Community Member	Elected
Ida Thompson	1021 Laura Street Quincy, FL 32351	850-545-2855	F	B	Community Member	Elected
Daniel Well*	901 Arlington Circle Quincy, FL 32351	850-508-4778	M	B	Community Member	Elected
Kerwyn Wilson	433 Canopy Lane Quincy, FL 32351	850-459-6140	F	B	Community Member	Elected
Lina Douglas	226 Dodger Ball Park Rd Quincy, FL 32351	850-875-9626	F	A	Parent	Elected
Kathleen Lanier	231 Carter Road Quincy, FL 32351	850-599-3908	F	B	Parent	Elected
Ashley Brown	635 Strong Rd 63 Quincy, FL 32351	850-558-2164	F	B	Parent	Elected
Phealandrea Gunn	15 Spires Rd Quincy, FL 32351	850-566-4010	F	B	Parent	Elected
Vatrice George	2680 Old Bainbridge Rd Tallahassee FL 32303	850-570-9000	F	B	Parent	Elected
Georgina Carillo	1333 East Jefferson St Quincy, FL 32351	850-562-3132	F	H	Parent	Elected
Lonyell Black	160 Hutley Rd Quincy, FL 32351	850-556-7953	F	B	Parent	Elected
Jazmin Rutz	1390 Timmons Rd Quincy, FL 32352	850-631-8953	F	H	Parent	Elected
Cassandra Germany	420 Faircloth Rd Chattahoochee, FL 32324	850-510-0188	F	B	Parent	Elected
Frank Scott	470 Strong Rd Quincy, FL 32351	850-875-9626	M	B	Support	Elected
Shakeita Sims	470 Strong Rd Quincy, FL 32351	850-875-9626	F	B	Teacher	Elected
Monica Salem	470 Strong Rd Quincy, FL 32351	850-875-9626	F	B	Principal	Appointed

School Advisory Council Membership Roster

School Year 2022-2023 School Gadsden County High School
 Telephone # 850-662-2300
 Principal's Signature [Signature] Date 12/5/22
 SAC Chair Signature [Signature] Date 12/5/2022

Name	Address	Phone #	Gender	Race	Position	Method of Selection
Andrea Frost Lawson	35 5 th Street Gretna Fl 32332	850-879-8084	F	Blk	SAC Communications	Elected
Shelanda Shaw	1356 St. Hebron Rd	850-491-0349	F	Blk	Vice President	Elected
Cynthia Holloway	50 Dora and Buster Road Quincy, FL 32352	850-556-7973	F	Blk	Recruitment	Elected
Johnika Moss	2915 Sharer Rd #914 Tallahassee Fl 32312	404-798-1077	F	Bohemian	SAC secretary Guidance Counselor	Elected
Amarielle Lawson	35 5 th Street Gretna Fl 32332	850-590-5013	F	Black	Student Liasion	Elected
Chelsea Franklin	27001 Blue Star Highway Havana Fl 32333	904-758-9733	F	Blk/White	Principal	Appointed
Natalie Bradwell	PO.Box 60, Quincy, Fl 32353	850-933-9488	F	Blk	President	Elected
Dolores Quintero	402 Martin Luther King Dr. Quincy Fl 32353	850-566-1011	F	Hispanic	Technology Lead/Virtual Invitations	Elected
Lucious Holloway	50 Dora and Buster Road Quincy, FL 32352		M	Blk	Faith Ambassador	Elected
Farrah Roberts	739 Drake Acres Quincy Fl 32351		F	White	SAC Student Incentive Chair	Elected

SCHOOL ADVISORY COUNCIL MEMBERSHIP ROSTER

SCHOOL YEAR: 2022-2023 SCHOOL: Gadsden Elementary Magnet School

PHONE NUMBER: 850-627-7557

PRINCIPAL'S SIGNATURE Allysun Davis DATE: 10/20/22

SAC CHAIRPERSON'S SIGNATURE Timothy L Cole DATE: 10/20/22

NAME	ADDRESS	PHONE #	Gender	RACE	POSTION	METHOD OF SELECTION
Cole, Timothy	373 Ball Farm Rd Quincy 32352	(850) 510-2485	M	B	Parent, Chair	Peer Selection
Cole, Nikki	373 Ball Farm Rd Quincy 32352	(850) 510-2485	F	B	Community	Peer Selection
Reginald` Washington	18 North Adams St Quincy, FL 32351	(850) 508-8739	M	B	Business	Peer Selection
Shynequria McNealy	481 Uptain Rd Quincy, FL 32351	(850) 443-8387	F	B	Parent	Peer Selection
Serena Akins	101 Stevens Dr. Midway, FL 32343	(850)590-4559	F	B	Parent	Peer Selection
Antionne Lawson	35 5 th Street Gretna, FL 32332	(850) 340-0997	M	B	Parent	Peer Selection
Morena Vasquez- Hernandez	2215 W. Jefferson St Lot 9 Quincy 32351	(850) 743-8278	F	H	Parent	Peer Selection
Hernandez, Juan Lemus	2215 W. Jefferson St Lot 9 Quincy 32351	(850) 743-7338	M	H	Parent	Peer Selection
Almando Sapp	629 Cooper St. Quincy, FL 32351	(850) 590-8504	M	B	Parent	Peer Selection
Reina Zamora	188 South Ave. Quincy, FL 32351	(713) 514-2206	F	H	Parent	Peer Selection
Lewis, jari	500 W. King St Quincy 32351	(850) 627-7557	F	B	Teacher	Peer Selection
Davis, Allysun	500 W. King St Quincy 32351	(850) 627-7557	F	B	Principal	Appointed

School Advisory Council Membership Roster

School Year 2022-2023

School George W. Munroe Elementary

Telephone # 850-875-8800

Principal's Signature Mormaine Kirkland

Date October 21, 2022

SAC Chair Signature Heather Shaw

Date October 21, 2022

Name	Address	Phone#	Gender	Race	Position	Method of Selection
Germaïne Kirkland	1830 West King Street Quincy, FL 32351	(850)875-8800	F	B	Principal	Appointed
Heather Shaw Armstrong	432 Duport Drive Tallahassee FL Heathersshaw-armstrong@live.com	(850)322-2880	F	B	SAC Chair	Elected
Carla Brown	112 South Duval St Quincy, FL 32351 Carla2725@yahoo.com	(727)276-9460	F	B	SAC Vice Chair	Elected
Daldrick Barnes Sr.	112 South Duval St Quincy, FL 32351 Carla2725@yahoo.com	(727)276-0103	M	B	SAC Secretary	Elected
Stephanie Jimenez	1700 Mount Pleasant Rd, Quincy, FL 32351 Stephaniejlm1224@outlook.com	(850)879-7130	F	H	Parent	Elected
Quineldra Jackson	121 Earnest St. Quincy, FL 32351	(850)702-6934	F	B	Parent	Elected
Oralia Aguilar	701 W. Washington St. Quincy, FL 32351	(850)321-0063	F	H	Parent	Elected
Cindy Morris	322 N. Calhoun St. Quincy, FL 32351	(850)556-2497	F	W	Parent	Elected
Morena Vasquez	2215 W. Jefferson St. Quincy, FL 32351	(850)743-7338 (850)743-3278	F	H	Parent	Elected
Diane Paul	695 Hough Farm Rd Quincy, FL 32351	(850)688-0870	F	B	Parent	Elected
Shandreka Paul	500 So Barack Obama Blvd Quincy, FL 32351	(850)879-5131	F	B	Parent	Elected
Ana Menjivar	473 Ashton Ct Quincy, FL 32352	(850)242-2473	F	H	Parent	Elected
Cindy Coranado	1103 Magnolia Drive Quincy FL, 32351	(850)321-1646	F	H	Parent	Elected
Shauntae Smith	467 Liberty Road Quincy, FL 32351	(850)694-1321	F	B	Parent	Elected
Deborah Porter	1830 West King Street Quincy, FL 32351	(850)694-1321	F	B	Parent	Elected
Gwendolyn Forehand	318 Dusty House Rd Quincy FL, 32351	(850)875-8800	F	B	Teacher	Elected

Brandon Hill	1830 West King Street Quincy, FL 32351	(850)875-8800	M	B	Teacher	Elected
Deborah Bailey	1830 West King Street Quincy, FL 32351	(850)875-8800	F	B	Guidance Counselor	Elected

**Gadsden County
School Advisory Council Membership Roster**

School Year 2022-2023

Greensboro Elementary School

Telephone # 850-442-6327

Principal's Signature *Stephen M. Pitts*

Date 11-02-2022

SAC Chairperson's Signature *J. Aguilar*

Date 11-02-2022

Name	Address	Phone #	Sex	Race	Position	Method of Selection
Shekinah Dawkins	1029 Juniper RD Quincy, FL 32351	254-5854	F	B	Parent	Elected
Jackie Aguilar	3390 Pine Grove Church Rd. Quincy, FL 32351	597-2918	F	H	Chairperson Parent	Elected
Shekinah Hall	310 Gadsden Ave., Quincy FL 32351	556-9090	F	B	Parent	Elected
Thomas Lugo	155 Sycamore Avenue, Quincy, FL 32351	661-7303	M	H	Parent	Elected
Destiny Tolbert	657 Church St. Gretna, FL 32332	459-5149	F	B	Parent	Elected
Ramsey Jones	1880 Tolar White Rd. Quincy, FL 32351	408-4550	F	W	Vice-Chair Parent	Elected
Sandra Joseph	559 Greensboro, Hwy, Quincy, FL 32351	442-6327	F	B	Teacher	Elected
Stephen Pitts	559 Greensboro, Hwy, Quincy, FL 32351	442-6327	M	W	Principal	Appointed
Dawn Weeks	559 Greensboro, Hwy, Quincy, FL 32351	442-6327	F	W	Media Specialist	Elected
Gloria Matos	559 Greensboro, Hwy, Quincy, FL 32351	442-6327	F	H	Teacher	Elected
Greensboro Baptist Church Patsy Willis	PO Box 97 Greensboro, FL 32330	442-6122	F	W	Business Partner	Elected
Greensboro United Methodist Church Patsy Pitts	PO Box 226 Greensboro, FL 32330	442-4491	F	W	Business Partner	Elected
Pine Bloom Primitive Baptist Church Gloria Moore	PO Box 556 Greensboro, FL 32330	408-4821	F	B	Business Partner	Elected

**Gadsden County Public Schools
School Advisory Council
Membership Roster**

School Year: 2022-2023

School: Havana Magnet School

Telephone #: (850) 662-2750

Principal's Signature _____

Date 11/15/22

SAC Chairperson's Signature _____

Date 11/15/22

Name	Address	Phone #	Sex	Race	Position	Method of Selection
Kimberly Sailor	166 Tobacco Road Havana, FL 32333	(850) 210-2358	F	B	Chairperson Parent	Peer elected
Adrian Williams	74 Slash Lane Midway, FL 32343	(850) 284-8892	M	B	Vice Chair Faculty	Peer elected
Marcela Ollevides	270 Silver Oak Drive Havana, FL 32352	(850) 567-3764	F	H	Secretary Parent	Peer elected
Travetria Austin	235 Sand Pine Drive Midway, FL 32343	(850) 294-1320	F	B	Assistant Secretary Parent	Peer elected
LaToya Smithwick	180 Slash Lane Midway, FL 32343	(850) 868-1532	F	B	Parliamentarian Parent	Peer elected
Nashasa Thomas	66 Bob White Trail Havana, FL 32333	(407) 575-5576	F	B	Asst. Parliamentarian Parent	Peer elected
Joshua Roberts	380 Friday Road Quincy, FL 32351	(850) 694-2879	M	W	Parent	Peer elected
Derek Jones	270 Silver Oak Havana, FL 32333	(850) 274-1821	M	W	Parent	Peer elected
Rena Woods	3458 Colonnade Drive Tallahassee, FL 32309	(850) 322-8602	F	B	Faculty	Peer elected
Julius Harris	45 Stillwater Lane Havana, FL	(850) 210-5986	M	B	Community Leader	Peer elected
Roosevelt Rogers	9260 FL/GA Highway Havana, FL 32333	(850) 508-1642	M	B	Community Leader	Peer elected
Christian Lane	660 McNair Road Havana, FL 32333	(850) 728-9796 Amanda Gray (Parent)	M	Biracial	Student	Peer elected
Perla Moreno-Nino	43 Sircy Court Quincy, FL 32351	(850) 875-1099 Juan Moreno (Parent)	F	H	Student	Peer elected
Thelma Hickman	4799 Leah Court Tallahassee, FL 32303	(850) 570-1253	F	B	Principal	Appointed
Deputy Jamica Barfield	337 River Road Havana, FL	(850) 371-1994	F	B	School Resource Officer	Peer elected

School Advisory Council Membership Roster

School Year 2022-2023
 Telephone # 850-875-8737

School James A Shanks Middle School

Principal's Signature Kisha Jarrett

Date: December 14, 2022

SAC Chair Signature Date: Nicky Collins

December 14, 2022

Name	Address	Email Address	Gender	Race	Position of Selection	Method of Selection
Derek Sykes	4034 High Ridge Pl, Tallahassee, 32311	dob66@hotmail.com	M	Black	Community Member	Peer Selection
Nicky Collins	9066 Tram Road, Tallahassee FL 32311.	nickyecollins@gmail.com	F	Black	Business Partner , Chairperson	Peer Elected
Kisha Jarrett	1400 W. King Street Quincy, FL 32351	jarrettk@gcpsmail.com	F	Black	Principal	Appointed
Wendy Gee	360 Dusty house Road Quincy, FL 32351	geew@gcpsmail.com			Parent	Peer Selection
Catina Simmons-Russ	6500 Makayla Lane Quincy, FL 32352	simmons-russc@gcpsmail.com	F	Black	Teacher	Peer Selection

Nahketah Kirkland	4350 Attapulcus Hwy Quincy, Fl 32352	kirklandn@gcpsmail.com	F	Black	Parent	Peer Selection
Paula Lay		paulaleesalay@gmail.com	F	Black	Business Partner	Peer Selection
Mimi Robinson		robinson_m28@yahoo.com	F	Black	Parent	Peer Selection
Rosa Villegas	1400 W. King Street Quincy, Fl 32351	villegasr@gcpsmail.com	F	Hispanic	Staff Members	Peer Selection

School Advisory Council Membership Roster

School Year: 2022-2023

School: Stewart Street Elementary School

Telephone: 850-627-3145

Date: November 2, 2022

Principal's Signature: Pamela Jones

Date: 11/2/2022

SAC Chairperson's Signature: Shendora Murphy

Date: 11/2/2022

Name	Address	Phone #	Sex	Race	Position	Method of Selection
Pamela Jones	749 S Stewart St	850-766-1581	F	B	Principal	Appointed
Doris Hinson	740 S. Stewart St.	850-510-8943	F	B	Reading Coach	Elected
Latasha Belford	120 Richlander Lane	850-559-8207	F	B	Parent/Secretary	Elected
Martha Ross-Thomas	728 Dewey Johnson Way	850-756-6466	F	B	Teacher	Elected
Debra Brown	120 Richlandler Lane	850-728-1784	F	B	Parent	Elected
Karen Toussiant	3352 Woodbriar Lane	850-510-8275	F	W	Teacher	Elected
Shendora Murphy	149 Havana Hwy	850-597-5166	F	B	Parent/SAC Chairperson	Elected
Carrol Kincy	603 N. Bellamy Dr.	850-443-7438	F	B	Parent/Vice Chair	Elected

Bernard Hudson	2029 S Duval St.	850-294-0299	M	B	Parent	Elected
Giselda Pringley	64 N. Cleveland St.	850-212-1733	F	B	Parent	Elected
Carla Thomas	749 S. Stewart St.	850-321-1494	F	B	Parent	Elected
Carlisa Thomas	220 Robinson Dr.	850-544-4664	F	B	Parent	Elected
Whitney Branch	635 Strong Road	850-321-0876	F	B	Teacher	Elected
Wanda Murray	144 Pinetree Lane	850-727-9852	F	B	Teacher	Elected

WEST GADSDEN MIDDLE SCHOOL

School Advisory Council Membership Roster

School Year: 2022-2023

School: West Gadsden Middle School

Telephone: 850-442-9500

Principal's Signature: _____

Date: October 31, 2022

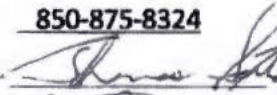

SAC Chair Signature: _____

Date: October 31, 2022

Name	Address	Phone #	Gender	Race	Position	Method of Selection
Sherita Moore	20 James Williams Dr Gretna, FL 32333	850-545-2139	F	B	President/ Parent	Elected
LaWanda Mathews	2115 Barack Obama Blvd. Quincy, FL 32351	850-321-5603	F	B	Vice President/ Para	Elected
Elder Gerald McGill	St Mary M.B. Church Sawdust Rd, Quincy, FL	850-339-6086	M	B	Community Partner	Elected
Foy Anderson	865 Dewey Johnson Way Gretna, FL 32333	850-570-6897	F	B	Parent	Elected
Kimberly McNealy	101 Henry Drive Gretna, FL 32333	850-597-5757	F	B	Parent	Elected
Jeff McNealy	101 Henry Drive Gretna, FL 32333	850-597-5757	M	B	Parent	Elected
Bernard March	172 Hopkins Lane Quincy, FL 32351	850-408-4149	M	B	Parent	Elected
Shirley March	172 Hopkins Lane Quincy, FL 32351	850-408-4149	F	B	Parent	Elected
Andrea Sadberry	2490 Greensboro Hwy Quincy, FL 32351	850-661-8842	F	H	Parent	Elected
Maritza Cardoba	1182 Lonnie Clark Rd Quincy, FL 32351	850-408-3266	F	H	Parent	Elected
Jada McNealy	101 Henry Drive Gretna, FL 32333	850-597-5757	F	B	Student	Elected
Jarvis March	172 Hopkins Lane Quincy, FL 32351	850-408-4149	M	B	Student	Elected
Pauline West	1128 Point Milligan Rd Quincy, FL 32352	850-524-0896	F	B	Educator	Elected
Annette Vickers	1008 West Clark St Quincy, FL 32351	850-510-6458	F	B	Educator	Elected
Valarie Jones	200 Providence Road Quincy, FL 32351	850-442-9500	F	B	Principal	Appointed

Gadsden Technical College

Institutional Advisory Council Membership Roster

School Year 2022/2023 School Gadsden Technical College
 Telephone # 850-875-8324 Date 11/02/2022
 Director's Signature  Date 11/2/22
 IAC Chair Signature  Date 11/7/22

Name	Address	Phone #	Gender	Race	Position	Method of Selection
Anderson, Joy	Gadsden Cty. Health Start Coalition, Inc. P. O. Box 1323 Quincy, FL 32353	850-662-1061	F	AA	Executive Director	Elected
Cicchetti, Beth	Gadsden Cty Development Council 221 Madison St. Quincy, FL 32351	850-627-0452	F	W	Executive Director	Elected
Fondo, Cerissa	Tallahassee Community College-Gadsden 223 Pat Thomas Pky. Quincy, FL 32351	850-201-6062	F	W	Director of Business and Workforce Dev.	Elected
Dixon, Ed	Gadsden Board of County Comm. 9 E. Jefferson St. Quincy, FL 32351	850-875-8650	M	AA	County Manager	Elected
Harris, NeKeshia	CareerSource Captital Region 1140 W Clark St #2906 Quincy, FL 32351	850-875-4040	F	AA	Career Development Trainer	Elected
Williams, Lisa	Florida Dept. of Education 325 W. Gaines St. Tallahassee, FL 32399	850-245-7884	F	AA	Program Specialist IV	Elected
Saxton, Thomas	Gadsden Technical College 201 MLK Blvd. Quincy, FL 32351	850-875-8324	M	W	Director, CTAE	Appointed
Sapp, Angela	Gadsden Technical College 201 MLK Blvd. Quincy, FL 32351	850-875-8324	F	AA	Coordinator, CTE	Elected