

AGENDA

REGULAR SCHOOL BOARD MEETING

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

November 19, 2019

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. October 22, 2019, 4:30 p.m. – School Board Workshop
- b. October 22, 2019, 6:00 p.m. – Regular School Board Meeting
- c. October 31, 2019, 1:00 p.m. – Student Hearing

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 2019 -2020

ACTION REQUESTED: The Superintendent recommends approval.

7. FINANCIAL/BUDGET TRANSACTIONS

- a. Budget Amendments No. 1-3 for 2018 - 2019 – **SEE PAGE #6**

Fund Source: 1100 General Fund, 4100 School Food Service Fund and 4200
Federal Projects Fund

Amount: Refer to respective fund numbers on attachments

ACTION REQUESTED: The Superintendent recommends approval.

- b. Final Revisions to Annual Financial Report – **SEE PAGE #10**

ACTION REQUESTED: The Superintendent recommends approval.

8. AGREEMENT/CONTRACT/PROJECT APPLICATIONS

- a. Letter Purchase Order for Service - **SEE PAGE #81**

Fund Source: General Funds
Amount: \$31,410.26

ACTION REQUESTED: The Superintendent recommends approval.

- b. Letter Purchase Order for Service - **SEE PAGE #84**

Fund Source: General
Amount: \$27,910.68

ACTION REQUESTED: The Superintendent recommends approval.

- c. Approval of U.S. Department of Education (USDE) Grant Award for Elevate Rural Florida (ERF) a.k.a. School Climate Transformation Grant
SEE PAGE #87

Fund Source: Federal
Amount: \$739,286.00 year 1
\$725,631.00 year 2
\$703,631.00 year 3
\$692,631.00 year 4
\$681,443.00 year 5
Total - \$3,542,602.00

ACTION REQUESTED: The Superintendent recommends approval.

9. STUDENT MATTERS – **SEE ATTACHMENTS**

- a. Student Expulsion – See back-up material

Case #28-1920-0231

ACTION REQUESTED: The Superintendent recommends approval.

10. EDUCATIONAL ISSUES

- a. School Field Trip Request (Out-of-State) – Gadsden County High School
SEE PAGE #140

Fund Source: N/A
Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

- b. School Field Trip Request (Out-of-State) - Carter Parramore Academy
SEE PAGE #145

Fund Source: N/A
Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

ITEMS FOR DISCUSSION

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

THE SCHOOL BOARD OF GADSDEN COUNTY



"Putting Children First"

35 Martin Luther King, Jr. Blvd
Quincy, Florida 32351
Main: (850) 627-9651 or Fax: (850) 627-2760
www.gcps.k12.fl.us

Roger P. Milton
Superintendent
miltonr@gcpsmail.com

November 19, 2019

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 2019-2020

The following reflects the total number of full-time employees in this school district for the 2019-2020 school term, as of November 19, 2019.

<u>Description Per DOE Classification</u>	<u>DOE Object#</u>	<u>#Employees November 2019</u>
Classroom Teachers and Other Certified	120 & 130	400.00
Administrators	110	49.00
Non-Instructional	150, 160, & 170	379.00
		<u>828.00</u>

Sincerely,

Roger P. Milton
Superintendent of Schools

Audrey Lewis
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

Tyrone D. Smith
DISTRICT NO. 5
Quincy, FL 32351

AGENDA ITEM 6A INSTRUCTIONAL AND NON INSTRUCTIONAL 2019/2020

NON-INSTRUCTIONAL

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Barnes, Ericka	GWM	Education Paraprofessional	10/28/2019
Gilcrease, Shakiriya	GWM	Secretary	10/17/2019
Jones, Marion	Transportation	Bus Aide	11/04/2019
March, Kelvin	WGMS	Custodian	10/23/2019
Paul, Diane	SSES	Education Paraprofessional	11/04/2019

INSTRUCTIONAL

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Delk, Caroline	JASMS	Teacher	10/28/2019
Hinson, Eric	GCHS	Behavior Specialist	10/22/2019
Sanders, Lydia	GTI	Nursing Instructor	11/04/2019
Yates, Wendy	HMS	Teacher	11/04/2019

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

LEAVE

<u>Name</u>	<u>Location/Position</u>	<u>Beginning Date</u>	<u>Ending Date</u>
Perkins, Judith	Transportation/Bus Driver	11/15/2019	01/07/2020

RESIGNATION

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
March, Kelvin*	WGMS	Custodial Assistant	10/22/2019
Maynor, Tamela	GCHS	Graduation Coach	11/01/2019
York, Jocelin	PreK	Education Paraprofessional	12/19/2019

*resigned to accept another position within the district

D.R.O.P. RETIREMENTS

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Herring, Julia	Transportation	Bus Driver	12/20/2019

Substitutes

Teacher

Ormsby, Rashid

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 7a

DATE OF SCHOOL BOARD MEETING: November 19, 2019

TITLE OF AGENDA ITEMS: Budget Amendments No. 1-3 for 2018-2019

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: Board approval is requested for the attached Budget Amendments No. 1-3 for 2018-2019 that correspond to the revised Annual Financial Report.

FUND SOURCE: 1100 General Fund, 4100 School Food Service Fund and 4200 Federal Projects Fund

AMOUNT: Refer to respective fund numbers on attachments

PREPARED BY: Bonnie Wood, Finance Director
LaClarence Mays, Budget Manager

GENERAL FUND BUDGET AMENDMENT 1

	Account Number	Budgeted Amounts		
		Original	Net Change	Final
REVENUES				
Federal Direct	3100	50,000.00	(3,361.12)	46,638.88
Federal Through State and Local	3200	287,789.56	(113,991.48)	173,798.08
State Sources	3300	31,010,691.77	(524,016.30)	30,486,675.47
<i>Local Sources:</i>				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	7,535,570.00	62,519.99	7,598,089.99
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423		0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423		0.00	
Local Sales Taxes	3418, 3419		0.00	
Charges for Service - Food Service	345X		0.00	
Impact Fees	3496		0.00	
Other Local Revenue		702,825.00	435,671.58	1,138,496.58
Total Local Sources	3400	8,238,395.00	498,191.57	8,736,586.57
Total Revenues		39,586,876.33	(143,177.33)	39,443,699.00
EXPENDITURES				
<i>Current:</i>				
Instruction	5000	20,861,902.68	2,476,672.39	23,338,575.07
Student Support Services	6100	1,976,162.31	(273,829.28)	1,702,333.03
Instructional Media Services	6200	619,257.04	(140,054.32)	479,202.72
Instruction and Curriculum Development Services	6300	1,069,179.61	64,845.30	1,134,024.91
Instructional Staff Training Services	6400	469,931.44	(238,398.55)	231,532.89
Instruction-Related Technology	6500	233,201.32	(180,014.66)	53,186.66
Board	7100	381,290.85	36,351.17	417,642.02
General Administration	7200	660,468.48	(163,585.10)	496,883.38
School Administration	7300	3,399,877.89	(235,895.34)	3,163,982.55
Facilities Acquisition and Construction	7410	138,279.95	(46,372.54)	91,907.41
Fiscal Services	7500	726,980.64	(64,200.54)	662,780.10
Food Services	7600	12,600.00	26,209.91	38,809.91
Central Services	7700	317,031.58	7,972.19	325,003.77
Student Transportation Services	7800	3,666,402.68	141,498.09	3,807,900.77
Operation of Plant	7900	4,140,022.77	1,722,352.71	5,862,375.48
Maintenance of Plant	8100	1,302,742.60	3,308,784.33	4,611,526.93
Administrative Technology Services	8200	889,530.58	182,084.88	1,071,615.46
Community Services	9100	14,759.00	(14,759.00)	
<i>Debt Service: (Function 9200)</i>			0.00	
Redemption of Principal	710		0.00	
Interest	720		0.00	
Due and Fees	730		0.00	
Miscellaneous	790		0.00	
<i>Capital Outlay:</i>			0.00	
Facilities Acquisition and Construction	7420		0.00	
Other Capital Outlay	9300		411,929.81	411,929.81
Total Expenditures		40,879,621.42	7,021,591.45	47,901,212.87
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,292,745.09)	(7,164,768.78)	(8,457,513.87)
OTHER FINANCING SOURCES (USES)			0.00	
Issuance of Bonds	3710		0.00	
Premium on Sale of Bonds	3791		0.00	
Discount on Sale of Bonds	891		0.00	
Proceeds of Lease-Purchase Agreements	3750		0.00	
Premium on Lease-Purchase Agreements	3793		0.00	
Discount on Lease-Purchase Agreements	893		0.00	
Loans	3720		0.00	
Sale of Capital Assets	3730	5,000.00	0.00	5,000.00
Loss Recoveries	3740		5,380,986.10	5,380,986.10
Proceeds of Forward Supply Contract	3760		0.00	
Face Value of Refunding Bonds	3715		0.00	
Premium on Refunding Bonds	3792		0.00	
Discount on Refunding Bonds	892		0.00	
Refunding Lease-Purchase Agreements	3755		0.00	
Premium on Refunding Lease-Purchase Agreements	3794		0.00	
Discount on Refunding Lease-Purchase Agreements	894		0.00	
Payments to Refunding Escrow Agent (Function 9299)	760		0.00	
Transfers In	3600	1,500,000.00	893,393.25	2,393,393.25
Transfers Out	9700	(201,366.62)	0.00	(201,366.62)
Total Other Financing Sources (Uses)		1,303,633.38	6,262,083.72	7,565,717.10
SPECIAL ITEMS			0.00	
EXTRAORDINARY ITEMS			0.00	
Net Change in Fund Balances		10,888.29	(902,685.06)	(891,796.77)
Fund Balances, July 1, 2018	2800	1,176,718.00	907,311.81	2,084,029.81
Adjustments to Fund Balances	2891		598,591.92	598,591.92
Fund Balances, June 30, 2019	2700	1,187,606.29	603,218.67	1,790,824.96

FEDERAL PROJECTS FUND BUDGET AMENDMENT 2

	Account Number	Budgeted Amounts		
		Original	Net Change	Final
REVENUES				
Federal Direct	3100	2,000,498.00	199,765.30	2,200,263.30
Federal Through State and Local	3200	6,324,677.36	3,121,392.12	9,446,069.48
State Sources	3300		0.00	
<i>Local Sources:</i>				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423		0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423		0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423		0.00	
Local Sales Taxes	3418, 3419		0.00	
Charges for Service - Food Service	345X		0.00	
Impact Fees	3496		0.00	
Other Local Revenue			0.00	
Total Local Sources	3400	0.00	0.00	0.00
Total Revenues		8,325,175.36	3,321,157.42	11,646,332.78
EXPENDITURES				
<i>Current:</i>				
Instruction	5000	4,535,269.01	1,874,455.21	6,409,724.22
Student Support Services	6100	1,031,488.13	206,488.66	1,237,976.79
Instructional Media Services	6200		0.00	
Instruction and Curriculum Development Services	6300	868,813.00	323,482.20	1,192,295.20
Instructional Staff Training Services	6400	1,051,020.00	368,822.92	1,419,842.92
Instruction-Related Technology	6500	259,932.00	(163,186.00)	96,746.00
Board	7100		0.00	
General Administration	7200	18,106.22	338,371.17	356,477.39
School Administration	7300	26,662.00	9,780.76	36,442.76
Facilities Acquisition and Construction	7410		0.00	
Fiscal Services	7500		0.00	
Food Services	7600		1,331.01	1,331.01
Central Services	7700	107,802.00	(50,484.52)	57,317.48
Student Transportation Services	7800	323,330.00	98,563.67	421,893.67
Operation of Plant	7900	75,229.00	10,710.00	85,939.00
Maintenance of Plant	8100		0.00	
Administrative Technology Services	8200	5,900.00	(5,341.91)	558.09
Community Services	9100	21,624.00	(21,624.00)	
<i>Debt Service: (Function 9200)</i>			0.00	
Redemption of Principal	710		0.00	
Interest	720		0.00	
Due and Fees	730		0.00	
Miscellaneous	790		0.00	
<i>Capital Outlay:</i>			0.00	
Facilities Acquisition and Construction	7420		0.00	
Other Capital Outlay	9300		329,788.25	329,788.25
Total Expenditures		8,325,175.36	3,321,157.42	11,646,332.78
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)			0.00	
Issuance of Bonds	3710		0.00	
Premium on Sale of Bonds	3791		0.00	
Discount on Sale of Bonds	891		0.00	
Proceeds of Lease-Purchase Agreements	3750		0.00	
Premium on Lease-Purchase Agreements	3793		0.00	
Discount on Lease-Purchase Agreements	893		0.00	
Loans	3720		0.00	
Sale of Capital Assets	3730		0.00	
Loss Recoveries	3740		0.00	
Proceeds of Forward Supply Contract	3760		0.00	
Face Value of Refunding Bonds	3715		0.00	
Premium on Refunding Bonds	3792		0.00	
Discount on Refunding Bonds	892		0.00	
Refunding Lease-Purchase Agreements	3755		0.00	
Premium on Refunding Lease-Purchase Agreements	3794		0.00	
Discount on Refunding Lease-Purchase Agreements	894		0.00	
Payments to Refunding Escrow Agent (Function 9299)	760		0.00	
Transfers In	3600		0.00	
Transfers Out	9700		0.00	
Total Other Financing Sources (Uses)		0.00	0.00	
SPECIAL ITEMS			0.00	
EXTRAORDINARY ITEMS			0.00	
Net Change in Fund Balances		0.00	0.00	0.00
Fund Balances, July 1, 2018	2800		0.00	
Adjustments to Fund Balances	2891		0.00	
Fund Balances, June 30, 2019	2700	0.00	0.00	0.00

SCHOOL FOOD SERVICE FUND BUDGET AMENDMENT 3

	Account Number	Budgeted Amounts		
		Original	Net Change	Final
REVENUES				
Federal Direct	3100		0.00	
Federal Through State and Local	3200	4,204,030.00	150,551.10	4,354,581.10
State Sources	3300	113,035.00	(43,322.00)	69,713.00
<i>Local Sources:</i>				
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423		0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423		0.00	
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423		0.00	
Local Sales Taxes	3418, 3419		0.00	
Charges for Service - Food Service	345X	113,738.00	37,670.30	151,408.30
Impact Fees	3496		0.00	
Other Local Revenue			0.00	
Total Local Sources	3400	113,738.00	37,670.30	151,408.30
Total Revenues		4,430,803.00	144,899.40	4,575,702.40
EXPENDITURES				
<i>Current:</i>				
Instruction	5000		0.00	
Student Support Services	6100		0.00	
Instructional Media Services	6200		0.00	
Instruction and Curriculum Development Services	6300		0.00	
Instructional Staff Training Services	6400		0.00	
Instruction-Related Technology	6500		0.00	
Board	7100		0.00	
General Administration	7200		0.00	
School Administration	7300		0.00	
Facilities Acquisition and Construction	7410		0.00	
Fiscal Services	7500		0.00	
Food Services	7600	4,495,053.00	225,625.46	4,720,678.46
Central Services	7700		0.00	
Student Transportation Services	7800		0.00	
Operation of Plant	7900		0.00	
Maintenance of Plant	8100		0.00	
Administrative Technology Services	8200		0.00	
Community Services	9100		0.00	
<i>Debt Service: (Function 9200)</i>			0.00	
Redemption of Principal	710		0.00	
Interest	720		0.00	
Due and Fees	730		0.00	
Miscellaneous	790		0.00	
<i>Capital Outlay:</i>			0.00	
Facilities Acquisition and Construction	7420		0.00	
Other Capital Outlay	9300		0.00	
Total Expenditures		4,495,053.00	225,625.46	4,720,678.46
Excess (Deficiency) of Revenues Over (Under) Expenditures		(64,250.00)	(80,726.06)	(144,976.06)
OTHER FINANCING SOURCES (USES)			0.00	
Issuance of Bonds	3710		0.00	
Premium on Sale of Bonds	3791		0.00	
Discount on Sale of Bonds	891		0.00	
Proceeds of Lease-Purchase Agreements	3750		0.00	
Premium on Lease-Purchase Agreements	3793		0.00	
Discount on Lease-Purchase Agreements	893		0.00	
Loans	3720		0.00	
Sale of Capital Assets	3730		0.00	
Loss Recoveries	3740		0.00	
Proceeds of Forward Supply Contract	3760		0.00	
Face Value of Refunding Bonds	3715		0.00	
Premium on Refunding Bonds	3792		0.00	
Discount on Refunding Bonds	892		0.00	
Refunding Lease-Purchase Agreements	3755		0.00	
Premium on Refunding Lease-Purchase Agreements	3794		0.00	
Discount on Refunding Lease-Purchase Agreements	894		0.00	
Payments to Refunding Escrow Agent (Function 9299)	760		0.00	
Transfers In	3600		0.00	
Transfers Out	9700		0.00	
Total Other Financing Sources (Uses)		0.00	0.00	
SPECIAL ITEMS			0.00	
EXTRAORDINARY ITEMS			0.00	
Net Change in Fund Balances		(64,250.00)	(80,726.06)	(144,976.06)
Fund Balances, July 1, 2018	2800	946,350.29	0.00	946,350.29
Adjustments to Fund Balances	2891	(49,728.11)	0.00	(49,728.11)
Fund Balances, June 30, 2019	2700	751,646.12	0.00	751,646.12

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 7b

DATE OF SCHOOL BOARD MEETING: November 19, 2019

TITLE OF AGENDA ITEMS: Final Revisions to Annual Financial Report

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: Board approval is requested for final revisions to the 2018-2019 Annual Financial Report as submitted to the Florida Department of Education.

PREPARED BY: Bonnie Wood

POSITION: Finance Director

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, 2019. 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 2018-19 fiscal year are as follows:

- The District's total net assets decreased by \$5.3 million, or 14 percent.
- General revenues total \$58.9 million, or 92 percent of all revenues in the 2018-19 fiscal year, as compared to \$52.2 million, or 88 percent for the 2017-18 fiscal year.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totals \$1.7 million at June 30, 2019, or 3.6 percent of General Fund expenditures as compared to an unreserved fund balance of \$1.4 million, or 3.1 percent of expenditures at June 30, 2018.
- During the current fiscal year, General Fund expenditures exceeded revenues by \$8.4 million. This may be compared to the 2017-18 fiscal year's result in which General Fund expenditures exceeded revenues by \$1.7 million and the 2016-17 fiscal year's results in which General Fund expenditures exceeded revenues by \$2.2 million.
- The total long-term debt decreased by \$0.37 million, primarily because of principal payments.

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 units consist of two charter schools. The Galloway Academy Foreign Language Immersion and the Crossroad Academy Charter Schools are legally separate organizations and component units 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. No financial information was available to be reported for the other charter school at June 30, 2018.

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 – Other 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, 2019, compared to net position as of June 30, 2018:

Net Assets, End of Year

	Governmental Activities	
	6-30-19	6-30-18
Current and Other Assets	\$ 11,947,510	\$ 5,399,507
Capital Assets	60,267,123	62,759,067
Total Assets	72,214,633	68,158,574
Deferred Outflows of Resources	11,351,996	13,356,880
Long-Term Liabilities	36,823,658	39,310,966
Other Liabilities	7,783,046	243,318
Total Liabilities	44,606,704	39,554,284
Deferred Inflows of Resources	6,337,697	4,079,470
Net Position:		
Net Investment in		
Capital Assets	60,094,082	60,732,214
Restricted	1,777,064	3,076,068
Unrestricted (Deficit)	(29,248,918)	(25,926,582)
Total Net Assets	\$ 32,622,228	\$ 37,881,700

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 \$2.5 million in compensated absences payable, \$3.1 million in other postemployment benefit obligations, and \$29.5 million in net pension liability.

The key elements of the changes in the District's net assets for the fiscal years ended June 30, 2019, and June 30, 2018, are as follows:

Operating Results for the Year

	Governmental Activities	
	6-30-19	6-30-18
Program Revenues:		
Charges for Services	\$ 246,098	\$ 408,473
Operating Grants and Contributions	4,424,294	6,372,346
Capital Grants and Contributions	450,994	477,463
General Revenues:		
Property Taxes, Levied for Operational Purposes	7,598,090	7,459,658
Property Taxes, Levied for Capital Projects	2,292,160	2,221,459
Grants and Contributions Not Restricted to Specific Programs	42,646,544	40,279,598
Unrestricted Investment Earnings	45,846	66,738
Miscellaneous	6,309,103	2,165,116
Total Revenues	\$ 64,013,130	\$ 59,450,851
Functions/Program Expenses:		
Instruction	\$ 30,908,481	\$ 28,098,822
Pupil Personnel Services	3,075,319	3,195,825
Instructional Media Services	504,726	636,780
Instruction and Curriculum Development Services	2,442,829	2,156,094
Instructional Staff Training	1,713,526	1,199,156
Instruction Related Technology	152,345	226,002
Board of Education	428,030	410,098
General Administration	871,446	742,520
School Administration	3,376,478	3,441,572
Facilities Acquisition and Construction	680,227	113,067
Fiscal Services	691,941	633,912
Food Services	4,608,266	4,862,827
Central Services	396,989	437,184
Pupil Transportation Services	4,851,890	4,522,645
Operation of Plant	6,038,554	5,619,995
Maintenance of Plant	4,647,291	1,240,438
Administrative Technology Services	1,096,368	878,480
Community Services		42,987
Interest on Long-Term Debt	76,733	91,062
Unallocated Depreciation Expenses	2,711,162	2,711,163
Total Functions/Program Expenses	\$ 69,272,602	\$ 61,260,629
Increase (Decrease) in Net Assets	\$ (5,259,472)	\$ (1,809,778)
Net Position - Beginning	37,881,700	40,552,568
Adjustment to Beginning Net Position		(861,090)
Net Position - Ending	\$ 32,622,228	\$ 37,881,700

The largest revenue source is the State of Florida (53.3 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 44.6 percent of total governmental expenses in the 2018-19 fiscal year. Overall expenses decreased by \$8 million, or 13.1 percent since the prior fiscal year. Some areas of increased spending noted were for Instruction, Operations of Plant and Maintenance of Plant due mainly to repairs and additional maintenance related to damage caused by Hurricane Michael the 2018-19 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 \$0.9 million during the fiscal year to \$3.57 million at June 30, 2019. Approximately 47.8 percent of this amount is unassigned fund balance (\$1.7 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 (\$0.23 million), or 2) restricted for particular purposes (\$1.63 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 \$1.70 million, while the total fund balance is \$1.79 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 4.3 percent of the total General Fund revenues, while total fund balance represents approximately 4.5 percent of total General Fund revenues.

Total fund balance decreased by \$0.9 million during the fiscal year primarily due to repairs and additional maintenance caused by Hurricane Michael.

The Special Revenue – Other Fund is used by the District to account for resources of certain Federal grant programs and, for the 2018-19 fiscal year, had revenues and expenditures totaling \$11.6 million each, an increase of \$2.2 million from the 2017-2018 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.

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, 2019, amounts to \$60.1 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, 2018, the District has total long-term debt outstanding of \$1.66 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, 2019

	Account Number	Primary Government	Component Units
		Governmental Activities	Crossroad Academy Charter School
ASSETS			
Cash and Cash Equivalents	1110	2,959,318.30	4,386,657.00
Investments	1160	339.43	
Taxes Receivable, Net	1120	4,644.77	
Accounts Receivable, Net	1131	635,391.00	231,479.00
Interest Receivable on Investments	1170		
Due From Other Agencies	1220	2,598,146.08	
Due From Insurer	1180	4,922,971.47	
Deposits Receivable	1210		
Internal Balances		788.10	
Cash with Fiscal/Service Agents	1114		
Section 1011.13, F.S. Loan Proceeds	1420		
Inventory	1150	229,336.39	
Prepaid Items	1230		33,277.00
Long-Term Investments	1460	596,574.20	
Prepaid Insurance Costs	1430		
Other Postemployment Benefits Asset	1410		
Pension Asset	1415		
<i>Capital Assets</i>			
Land	1310	1,704,688.29	
Land Improvements - Nondepreciable	1315		
Construction in Progress	1360		
Nondepreciable Capital Assets		1,704,688.29	
Improvements Other Than Buildings	1320	5,682,254.53	
Less Accumulated Depreciation	1329	(3,976,136.97)	
Buildings and Fixed Equipment	1330	97,176,831.51	
Less Accumulated Depreciation	1339	(42,120,159.01)	
Furniture, Fixtures and Equipment	1340	5,594,046.00	
Less Accumulated Depreciation	1349	(4,947,083.32)	
Motor Vehicles	1350	6,795,802.97	
Less Accumulated Depreciation	1359	(5,740,759.16)	
Property Under Capital Leases	1370		
Less Accumulated Depreciation	1379		
Audiovisual Materials	1381		
Less Accumulated Depreciation	1388		
Computer Software	1382	162,729.95	
Less Accumulated Amortization	1389	(65,091.98)	
Depreciable Capital Assets, Net		58,562,434.52	3,936,946.00
Total Capital Assets		60,267,122.81	3,936,946.00
Total Assets		72,214,632.55	8,588,359.00
DEFERRED OUTFLOWS OF RESOURCES			
Accumulated Decrease in Fair Value of Hedging Derivatives	1910		
Net Carrying Amount of Debt Refunding	1920		
Pension	1940	11,351,996.00	
Other Postemployment Benefits	1950		
Asset Retirement Obligation	1960		
Total Deferred Outflows of Resources		11,351,996.00	0.00
LIABILITIES			
Cash Overdraft	2125		
Accrued Salaries and Benefits	2110	13,510.56	
Payroll Deductions and Withholdings	2170		
Accounts Payable	2120	3,769,235.24	413,563.00
Sales Tax Payable	2260		
Current Notes Payable	2250	3,999,916.67	
Accrued Interest Payable	2210		40,964.00
Deposits Payable	2220		
Due to Other Agencies	2230		
Due to Fiscal Agent	2240		
Pension Liability	2115		
Other Postemployment Benefits Liability	2116		
Judgments Payable	2130		
Construction Contracts Payable	2140		
Construction Contracts Payable - Retained Percentage	2150		
Estimated Unpaid Claims - Self-Insurance Program	2271		
Estimated Liability for Claims Adjustment	2272		
Estimated Liability for Arbitrage Rebate	2280		
Unearned Revenues	2410	384.00	
<i>Long-Term Liabilities:</i>			
<i>Portion Due Within One Year:</i>			
Notes Payable	2310		75,985.00
Obligations Under Capital Leases	2315		
Bonds Payable	2320	173,040.98	
Liability for Compensated Absences	2330	511,085.99	
Lease-Purchase Agreements Payable	2340		
Estimated Liability for Long-Term Claims	2350		
Net Other Postemployment Benefits Obligation	2360		
Net Pension Liability	2365	2,464,571.66	
Estimated PECO Advance Payable	2370		
Other Long-Term Liabilities	2380		
Derivative Instrument	2390		
Estimated Liability for Arbitrage Rebate	2280		
Due Within One Year		3,148,698.63	75,985.00
<i>Portion Due After One Year:</i>			
Notes Payable	2310		1,615,421.00
Obligations Under Capital Leases	2315		
Bonds Payable	2320	1,483,210.10	
Liability for Compensated Absences	2330	1,969,921.45	
Lease-Purchase Agreements Payable	2340		
Estimated Liability for Long-Term Claims	2350		
Net Other Postemployment Benefits Obligation	2360	3,153,130.00	
Net Pension Liability	2365	27,068,697.34	
Estimated PECO Advance Payable	2370		
Other Long-Term Liabilities	2380		
Derivative Instrument	2390		
Estimated Liability for Arbitrage Rebate	2280		
Due in More than One Year		33,674,958.89	1,615,421.00
Total Long-Term Liabilities		36,823,657.52	1,691,406.00
Total Liabilities		44,606,703.99	2,145,933.00
DEFERRED INFLOWS OF RESOURCES			
Accumulated Increase in Fair Value of Hedging Derivatives	2610		0.00
Deficit Net Carrying Amount of Debt Refunding	2620		0.00
Deferred Revenue	2630		0.00
Pension	2640	5,272,273.00	0.00
Other Postemployment Benefits	2650	1,065,424.00	0.00
Total Deferred Inflows of Resources		6,337,697.00	0.00
NET POSITION			
Net Investment in Capital Assets	2770	60,094,081.83	2,245,540.00
<i>Restricted For:</i>			
Categorical Carryover Programs	2780	0.00	0.00
Food Service	2780	751,646.12	0.00
Debt Service	2780	359.43	0.00
Capital Projects	2780	1,025,078.56	0.00
Other Purposes	2780		0.00
Unrestricted	2790	(29,248,918.38)	4,196,886.00
Total Net Position		32,622,227.56	6,442,426.00

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, 2019

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	30,908,481.15	62,253.88			(30,846,227.27)	
Student Support Services	6100	3,075,318.61				(3,075,318.61)	
Instructional Media Services	6200	504,725.82				(504,725.82)	
Instruction and Curriculum Development Services	6300	2,442,828.72				(2,442,828.72)	
Instructional Staff Training Services	6400	1,713,526.25				(1,713,526.25)	
Instructions-Related Technology	6500	152,345.38				(152,345.38)	
Board	7100	428,029.72				(428,029.72)	
General Administration	7200	871,446.15				(871,446.15)	
School Administration	7300	3,376,477.99				(3,376,477.99)	
Facilities Acquisition and Construction	7400	680,227.35		407,506.23		(272,721.12)	
Fiscal Services	7500	691,941.44				(691,941.44)	
Food Services	7600	4,608,266.36	151,408.30	4,424,294.10		(32,563.96)	
Central Services	7700	396,988.75				(396,988.75)	
Student Transportation Services	7800	4,851,889.72				(4,851,889.72)	
Operation of Plant	7900	6,038,554.39	32,435.50			(6,038,554.39)	
Maintenance of Plant	8100	4,647,290.59				(4,647,290.59)	
Administrative Technology Services	8200	1,096,368.31				(1,096,368.31)	
Community Services	9100					0.00	
Interest on Long-Term Debt	9200	76,732.59				(76,732.59)	
Unallocated Depreciation/Amortization Expense		2,711,162.44				(2,711,162.44)	
Total Governmental Activities		69,272,601.73	246,097.68	4,424,294.10	450,994.23	(64,151,215.72)	
<i>Component Units:</i>							
Crossroad Academy Charter School		3,562,547.00	0.00	0.00	0.00	(3,562,547.00)	

7,598,089.99	0.00
2,292,160.14	0.00
42,646,544.21	0.00
45,846.27	4,002,807.00
6,309,103.02	0.00
	0.00
	0.00
58,891,743.63	4,002,807.00
(5,259,472.09)	440,260.00
37,881,699.65	6,002,166.00
	0.00
32,622,227.56	6,442,426.00

General Revenues:
Taxes:
 Property Taxes, Levied for Operational Purposes
 Property Taxes, Levied for Debt Service
 Property Taxes, Levied for Capital Projects
 Local Sales Taxes
 Grants and Contributions Not Restricted to Specific Programs
 Investment Earnings
 Miscellaneous
 Special Items
 Extraordinary Items
 Transfers
Total General Revenues, Special Items, Extraordinary Items and Transfers
Change in Net Position
 Net Position, July 1, 2018
 Adjustments to Net Position
 Net Position, June 30, 2019

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, 2019

	Account Number	General 100	Other Federal Programs 420	Other Governmental Funds	Total Governmental Funds
ASSETS AND DEFERRED OUTFLOWS OF RESOURCES					
ASSETS					
Cash and Cash Equivalents	1110	1,440,435.29	384.00	1,518,499.01	2,959,318.30
Investments	1160	0.00	0.00	339.43	339.43
Taxes Receivable, Net	1120	2,289.03	0.00	2,355.74	4,644.77
Accounts Receivable, Net	1131	630,675.93	4,715.07	0.00	635,391.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	70,373.94	2,243,739.98	284,032.16	2,598,146.08
Due From Budgetary Funds	1141	1,208,162.84	0.00	0.00	1,208,162.84
Due From Insurer	1180	4,922,971.47	0.00	0.00	4,922,971.47
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	788.10	0.00	0.00	788.10
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Inventory	1150	85,524.83	0.00	143,811.56	229,336.39
Prepaid Items	1230	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Total Assets		8,361,221.43	2,248,839.05	1,949,037.90	12,559,098.38
DEFERRED OUTFLOWS OF RESOURCES					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources		0.00	0.00	0.00	0.00
Total Assets and Deferred Outflows of Resources		8,361,221.43	2,248,839.05	1,949,037.90	12,559,098.38
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES					
LIABILITIES					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	5,039.50	8,471.06	0.00	13,510.56
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	2,565,440.30	1,190,272.15	13,522.79	3,769,235.24
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2250	3,999,916.67	0.00	0.00	3,999,916.67
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	1,049,711.84	158,451.00	1,208,162.84
Due to Internal Funds	2162	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	384.00	0.00	384.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00
Total Liabilities		6,570,396.47	2,248,839.05	171,973.79	8,991,209.31
DEFERRED INFLOWS OF RESOURCES					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Total Deferred Inflows of Resources		0.00	0.00	0.00	0.00
FUND BALANCES					
<i>Nonspendable:</i>					
Inventory	2711	85,524.83	0.00	143,811.56	229,336.39
Prepaid Amounts	2712	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00
Total Nonspendable Fund Balances	2710	85,524.83	0.00	143,811.56	229,336.39
<i>Restricted for:</i>					
Economic Stabilization	2721	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	607,834.56	607,834.56
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	1,025,078.56	1,025,078.56
Restricted for	2729	0.00	0.00	0.00	0.00
Restricted for	2729	0.00	0.00	0.00	0.00
Total Restricted Fund Balances	2720	0.00	0.00	1,632,913.12	1,632,913.12
<i>Committed to:</i>					
Economic Stabilization	2731	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00
Total Committed Fund Balances	2730	0.00	0.00	0.00	0.00
<i>Assigned to:</i>					
Special Revenue	2741	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00
Total Assigned Fund Balances	2740	0.00	0.00	0.00	0.00
Total Unassigned Fund Balances	2750	1,705,300.13	0.00	339.43	1,705,639.56
Total Fund Balances	2700	1,790,824.96	0.00	1,777,064.11	3,567,889.07
Total Liabilities, Deferred Inflows of Resources and Fund Balances		8,361,221.43	2,248,839.05	1,949,037.90	12,559,098.38

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, 2019

Total Fund Balances - Governmental Funds \$ 3,567,889.07

Amounts reported for *governmental activities* 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. 60,267,122.81

Long-term notes receivable are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue on the governmental fund statements 596,574.20

Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. 5,014,299.00

Long-term liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds. (36,823,657.52)

Total Net Position - Governmental Activities \$ 32,622,227.56

The notes to financial statements are an integral part of this statement.
3SE 145

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - GOVERNMENTAL FUNDS
For the Fiscal Year Ended June 30, 2019

	Account Number	General 100	Other Federal Programs 420	Other Governmental Funds	Total Governmental Funds
REVENUES					
Federal Direct	3100	46,638.88	2,200,263.30	0.00	2,246,902.18
Federal Through State and Local	3200	173,798.08	9,446,069.48	4,354,581.10	13,974,448.66
State Sources	3300	30,486,675.47	0.00	813,806.23	31,300,481.70
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	7,598,089.99	0.00	0.00	7,598,089.99
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423	0.00	0.00	2,292,160.14	2,292,160.14
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	151,408.30	151,408.30
Impact Fees	3496	0.00	0.00	0.00	0.00
Other Local Revenue		1,138,496.58	0.00	42.40	1,138,538.98
Total Local Sources	3400	8,736,586.57	0.00	2,443,610.84	11,180,197.41
Total Revenues		39,443,699.00	11,646,332.78	7,611,998.17	58,702,029.95
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	23,338,575.07	6,409,724.22	0.00	29,748,299.29
Student Support Services	6100	1,702,333.03	1,237,976.79	0.00	2,940,309.82
Instructional Media Services	6200	479,202.72	0.00	0.00	479,202.72
Instruction and Curriculum Development Services	6300	1,134,024.91	1,192,295.20	0.00	2,326,320.11
Instructional Staff Training Services	6400	231,532.89	1,419,842.92	0.00	1,651,375.81
Instruction-Related Technology	6500	53,186.66	96,746.00	0.00	149,932.66
Board	7100	417,642.02	0.00	0.00	417,642.02
General Administration	7200	496,883.38	356,477.39	0.00	853,360.77
School Administration	7300	3,163,982.55	36,442.76	0.00	3,200,425.31
Facilities Acquisition and Construction	7410	91,907.41	0.00	0.00	91,907.41
Fiscal Services	7500	662,780.10	0.00	0.00	662,780.10
Food Services	7600	38,809.91	1,331.01	4,476,091.67	4,516,232.59
Central Services	7700	325,003.77	57,317.48	0.00	382,321.25
Student Transportation Services	7800	3,807,900.77	421,893.67	0.00	4,229,794.44
Operation of Plant	7900	5,862,375.48	85,939.00	0.00	5,948,314.48
Maintenance of Plant	8100	4,611,526.93	0.00	0.00	4,611,526.93
Administrative Technology Services	8200	1,071,615.46	558.09	0.00	1,072,173.55
Community Services	9100	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	0.00	0.00	372,387.37	372,387.37
Interest	720	0.00	0.00	74,647.92	74,647.92
Dues and Fees	730	0.00	0.00	299.27	299.27
Miscellaneous	790	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420	0.00	0.00	289,296.01	289,296.01
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	411,929.81	329,788.25	244,586.79	986,304.85
Total Expenditures		47,901,212.87	11,646,332.78	5,457,309.03	65,004,854.68
Excess (Deficiency) of Revenues Over (Under) Expenditures		(8,457,513.87)	0.00	2,154,689.14	(6,302,824.73)
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	5,000.00	0.00	0.00	5,000.00
Loss Recoveries	3740	5,380,986.10	0.00	0.00	5,380,986.10
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00
Transfers In	3600	2,393,393.25	0.00	401,404.74	2,794,797.99
Transfers Out	9700	(213,662.25)	0.00	(2,581,135.74)	(2,794,797.99)
Total Other Financing Sources (Uses)		7,565,717.10	0.00	(2,179,731.00)	5,385,986.10
SPECIAL ITEMS					
		0.00	0.00	0.00	0.00
EXTRAORDINARY ITEMS					
		0.00	0.00	0.00	0.00
Net Change in Fund Balances		(891,796.77)	0.00	(25,041.86)	(916,838.63)
Fund Balances, July 1, 2018	2800	2,084,029.81	0.00	2,191,953.66	4,275,983.47
Adjustments to Fund Balances	2891	598,591.92	0.00	(389,847.69)	208,744.23
Fund Balances, June 30, 2019	2700	1,790,824.96	0.00	1,777,064.11	3,567,889.07

The notes to financial statements are an integral part of this statement.
ESE 145

**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, 2019**

Net Change in Fund Balances - Governmental Funds	\$ (916,838.63)
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.	(2,491,944.03)
Payments received as notes payable are reported as revenues in the fiscal year they are received in the fund statements. However, under full accrual, these revenues were reconized as revenues in the statement of activities in the year the note was issued.	(74,886.41)
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.	2,487,307.98
Expenses in the statement of activities that do not require the use of current financial resources are not reported in the governmental funds.	<u>(4,263,111.00)</u>
Change in Net Position of Governmental Activities	<u>\$ (5,259,472.09)</u>

The notes to financial statements are an integral part of this statement.
ESE 145

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES
 FIDUCIARY FUNDS
 June 30, 2019

	Account Number	Total Agency Funds 89X
ASSETS		
Cash and Cash Equivalents	1110	205,332.99
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		205,332.99
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	38,262.97
Internal Accounts Payable	2290	167,070.02
Due to Other Agencies	2230	
Due to Budgetary Funds	2161	0.00
Total Liabilities		205,332.99
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		
Held in Trust for Pension Benefits	2785	
Held in Trust for Other Purposes	2785	
Total Net Position		

The notes to financial statements are an integral part of this statement.
 ESE 145

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 are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. The primary government is reported separately from the legally separate component unit 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 is 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, 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. The component unit columns in the government-wide financial statements include the financial data of the District's component unit. A separate column is used to emphasize that it is legally separate from the District.

During the 2018-19 fiscal year, the District had the following two charter schools operating: Crossroad Academy Charter School, a division of Community and Economic Development Organization of Gadsden County, Inc., and Reach One Teach One, Inc., doing business as Galloway Academy Foreign Language Immersion Charter School.

These charter school are separate not-for-profit corporations organized pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter

schools operate under a charter approved by its sponsor, the Gadsden County District School Board. The charter schools are considered to be component units 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 provide 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.

The financial data reported on the accompanying statements was derived from the charter school's financial statements for the fiscal year ended June 30, 2019 for Crossroads Academy. The report for Galloway has not been received at this time. The report is filed in the District's administrative offices.

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.

D. Basis of Presentation: Fund Financial Statements

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

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.

Additionally, the District reports the following proprietary and fiduciary fund types:

Agency Funds – to account for resources of the school internal funds, which are used to administer moneys collected at several schools in connection with school, student athletic, class, and club activities.

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. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated. 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, transfers between the funds included in governmental activities are eliminated 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 and interest 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, claims and judgments, pension benefits, other postemployment benefits, and compensated absences, 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 capital leases are reported as other financing sources. Allocations of cost, such as depreciation, are not recognized in governmental funds.

The agency funds have no measurement focus but utilize the accrual basis of accounting for reporting assets and liabilities.

The charter schools are accounted for as not-for-profit organizations and utilize the accrual basis of accounting for reporting its assets and liabilities.

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 PRIMEThe

Cash deposits are held by banks qualified as public depositories under Florida law [add if applicable "or through the Federally Insured Cash Account program, which complies with the provisions of Section

218.415(23), Florida Statutes, and is therefore exempt from Florida's public deposits program pursuant to Section 280.03(3)(f), Florida Statutes"]. 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. 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. Inventories

Inventories consist of expendable supplies held for consumption in the course of District operations. Inventories are stated at cost on the first-in, first-out basis for maintenance department inventories; moving weighted-average for transportation inventories; and last invoice, which approximates the first-in, first-out basis for purchased foods and nonfood inventories. 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.

3. 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 \$750. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at fair value at the date of donation. Interest costs incurred during construction of capital assets are not considered material and are not capitalized as part of the cost of construction. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<u>Description</u>	<u>Estimated 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

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

4. 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.

5. 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.

6. 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 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 financial 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 and so will *not* be recognized as an inflow of resources (revenue) until that time. The District has two type of 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 governmental funds report unavailable revenues related to notes receivable. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

7. 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 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.

8. 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.

9. 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 did not have any committed fund balances at June 30, 2019.

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 District classifies amounts as assigned that are constrained to be used for specific purposes based on actions of the Superintendent and Assistant Superintendent for Business and Finance and not included in other categories. 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.

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 State allocates gross receipts taxes, generally known as Public Education Capital Outlay money, to the District on an annual basis. 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 Public Education Capital Outlay funds as advanced 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 2018 tax levy on September 4, 2018. 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.

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-Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. The District does not have a policy for custodial credit risk. All deposits are with qualified public depositories which are fully collateralized as required by Chapter 280, Florida Statutes.

Cash balances from all funds are combined and invested to extent available. Earnings are allocated monthly to each fund based on average daily balances.

B. Notes Receivable

The District sold Chattahoochee High School, Havana North Side High School, and Greensboro Elementary School each to a separate not-for-profit corporation, and as part of the sale agreement, the District issued and held interest bearing notes receivable in the amount of the sale price. The first note was for \$500,000, bearing interest at one 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 \$205,000, bearing interest at one percent annum, payable in monthly installments of \$942.78 until paid-in-full with the first installment received July 1, 2012. The third note was for \$220,000, bearing interest at one 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, 2019, the District's remaining balance was \$ 596,574.20.

The District's investments at June 30, 2019, are reported as follows:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA:		
Florida PRIME (1)	28 Day Average	\$628,326.13
Debt Service Accounts	6 Months	339.43
Total Investments		<u>\$628,665.56</u>

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

Fair Value Measurement

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. The District's investments in SBA debt service accounts are valued using Level 1 inputs.

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 does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

Florida PRIME and Dreyfus Money Market Fund use 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, the Investment Advisory Council, and the Participant Local Government 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, 2019, 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 does not have a formal investment policy that limits its investment choices. The District's investment policy limits investments to United States Treasury securities, obligations of United States Government agencies and instrumentalities, SEC registered money market funds with the highest rating from at least two of the six

nationally recognized statistical rating organizations, and certificates of deposit in State qualified public depositories, as well as the Local Government Surplus Funds Trust Fund.

The District's investments in the SBA debt service accounts are to provide for debt service payments on bond debt issued by the SBE for the benefit of the District. The District relies on policies developed by the SBA for managing interest rate risk and credit risk for this account. Disclosures for the Debt Service Accounts are included in the notes to financial statements of the State's Comprehensive Annual Financial Report.

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

C. Changes in Capital Assets

Changes in capital assets are presented in the table below:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
GOVERNMENTAL ACTIVITIES				
Capital Assets Not Being Depreciated:				
Land	\$ 1,744,588.29	\$ -	\$ -	\$ 1,744,588.29
Construction in Progress	-	-	-	-
Total Capital Assets Not Being Depreciated	<u>1,744,588.29</u>	<u>-</u>	<u>-</u>	<u>1,744,588.29</u>
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	5,682,254.53			5,682,254.53
Buildings and Fixed Equipment	97,176,831.51			97,176,831.51
Furniture, Fixtures, and Equipment	5,476,429.27	692,713.45	575,096.72	5,594,046.00
Motor Vehicles	7,238,508.97		442,706.00	6,795,802.97
Audio Visual Materials and Computer Software	162,729.95			162,729.95
Total Capital Assets Being Depreciated	<u>115,736,754.23</u>	<u>692,713.45</u>	<u>1,017,802.72</u>	<u>115,411,664.96</u>
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	3,842,343.95	133,793.02		3,976,136.97
Buildings and Fixed Equipment	40,029,198.34	2,090,960.67		42,120,159.01
Furniture, Fixtures, and Equipment	5,068,317.28	453,862.76	575,096.72	4,947,083.32
Motor Vehicles	5,709,970.12	473,495.04	442,706.00	5,740,759.16
Property Under Capital Lease	-	-	-	-
Audio Visual Materials and Computer Software	32,545.99	32,545.99	-	65,091.98
Total Accumulated Depreciation	<u>54,682,375.68</u>	<u>3,184,657.48</u>	<u>1,017,802.72</u>	<u>56,849,230.44</u>
Total Capital Assets Being Depreciated, Net	<u>61,054,378.55</u>	<u>(2,491,944.03)</u>	<u>-</u>	<u>58,562,434.52</u>
Governmental Activities Capital Assets, Net	<u>\$ 62,798,966.84</u>	<u>\$ (2,491,944.03)</u>	<u>\$ -</u>	<u>\$ 60,307,022.81</u>

Depreciation expense was charged to functions as follows:

<u>Function</u>	<u>Amount</u>
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	473,495.04
Unallocated	2,711,162.44
Total Depreciation Expense - Governmental Activities	<u>\$ 3,184,657.48</u>

D. Florida Retirement System

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. A comprehensive annual 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 \$4,159,702 for the fiscal year ended June 30, 2019.

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 2018-19 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	8.26
FRS, Elected County Officers	3.00	24.50
DROP – Applicable to Members from All of the Classes	0.00	14.03
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 \$1,931,425 for the fiscal year ended June 30, 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2019, the District reported a liability of \$20,209,622 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018. The District's proportionate share of the net pension liability was based on the District's 2017-18 fiscal year contributions relative to the total 2017-18 fiscal year contributions of all participating members. At June 30, 2018, the District's proportionate share was 0.067095864 percent, which was an decrease of .0000235496 from its proportionate share measured as of June 30, 2017.

For the fiscal year ended June 30, 2019, the District recognized the Plan pension expense of \$2,997,544. 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	\$ 1,712,059	\$ 62,140
Change of Assumptions	6,603,522	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	-	1,561,440
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	133,336	1,434,905
District FRS Contributions Subsequent to the Measurement Date	1,990,263	-
Total	\$ 10,439,180	\$ 3,058,485

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$1,990,263, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2020. 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>
2020	\$ 2,088,480
2021	1,425,301
2022	198,729
2023	949,064
2034	634,600
Thereafter	94,258
Total	\$ 5,390,432

Actuarial Assumptions. The total pension liability in the July 1, 2018, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 percent
Salary Increases	3.25 percent, average, including inflation
Investment Rate of Return	7.00 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the Generational RP-2000 with Projection Scale BB.

The actuarial assumptions used in the July 1, 2014, valuation were based on the results of an actuarial experience study for the period July 1, 2008, through June 30, 2013.

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%	2.9%	2.9%	1.8%
Fixed Income	18%	4.4%	4.3%	4.0%
Global Equity	54%	7.6%	6.3%	17.0%
Real Estate (Property)	11%	6.6%	6.0%	11.3%
Private Equity	10%	10.7%	7.8%	26.5%
Strategic Investments	6%	6.0%	5.7%	8.6%
Total	100%			
Assumed inflation - Mean			2.6%	1.9%

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

Discount Rate. The discount rate used to measure the total pension liability was 7.0 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. The discount rate used in the 2018 valuation was updated from 7.1 percent to 7.0 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 7.0 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 (6.0 percent) or 1 percentage point higher (8.0 percent) than the current rate:

	<u>1% Decrease (6.0%)</u>	<u>Current Discount Rate (7.0%)</u>	<u>1% Increase (8.0%)</u>
District's Proportionate Share of the Net Pension Liability	\$ 36,883,408	\$ 20,209,622	\$ 6,361,057

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 Comprehensive Annual 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, 2019, 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, 2019, 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 \$427,364 for the fiscal year ended June 30, 2019.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2019, the District reported a net pension liability of \$9,323,647 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, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2018, and update procedures were used to determine liabilities as of July 1, 2018. The District's proportionate share of the net pension liability was based on the District's 2017-18 fiscal year contributions relative to the total 2017-18 fiscal year contributions of all participating members. At June 30, 2018, the District's proportionate share was 0.088090966 percent, which was an increase/decrease of 0.00006153005 from its proportionate share measured as of June 30, 2017.

For the fiscal year ended June 30, 2019, the District recognized the HIS Plan pension expense of \$419,732. 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	\$ 142,741	\$ 15,841
Change of Assumptions	106,912	985,774
Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments	5,628	-
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	183,226	1,212,173
District Contributions Subsequent to the Measurement Date	474,309	-
Total	\$ 912,816	\$ 2,213,788

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$474,309 will be recognized as a reduction of the net

pension liability in the fiscal year ending June 30, 2020. 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>
2020	\$ 3,979,253
2021	3,964,535
2022	2,777,425
2023	623,823
2024	(3,872,238)
Thereafter	(1,775,281)
Total	\$ 5,697,517

Actuarial Assumptions. The total pension liability in the July 1, 2017, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.60 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	3.87 percent

Mortality rates were based on the Generational RP-2000 with Projected Scale BB.

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 3.25 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 3.58 percent to 3.87 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 3.87 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 (2.87percent) or 1 percentage point higher (4.87 percent) than the current rate:

	<u>1% Decrease (2.87%)</u>	<u>Current Discount Rate (3.87%)</u>	<u>1% Increase (4.87%)</u>
District's Proportionate Share of the Net Pension Liability	\$ 10,619,088	\$ 9,323,647	\$ 8,243,822

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 Comprehensive Annual Financial Report.

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 Comprehensive Annual 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 2018-19 fiscal year were as follows:

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

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, 2019, 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 \$235,181 for the fiscal year ended June 30, 2019.

E. 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, the benefit terms provide for payment of \$30 per month towards 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. Retirees are assumed to enroll in the Federal Medicare program for their primary coverage as soon as they are eligible.

Employees Covered by Benefit Terms. At June 30, 2018 the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	135
Inactive Employees Entitled to But Not Yet Receiving Benefits	
Active Employees	<u>637</u>
Total	<u><u>772</u></u>

Total OPEB Liability. The District's total OPEB liability of \$3,153,130 was measured as of June 30, 2018, and was determined by an actuarial valuation as of June 30, 2018.

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	2.5 percent
Salary Increases	3.7 percent – 7.8 percent, including inflation
Discount Rate	3.62 percent
Healthcare Cost Trend Rates	5.51 percent for 2018, decreasing to an ultimate rate of 4.24 percent for later years

The discount rate was based on the Bond Buyer General Obligation 20-year Municipal Bond Index.

Mortality tables used for Regular Class members in the July 1, 2018 actuarial valuation of the Florida Retirement System. They are based on the results of a statewide experience study covering the period 2008 through 2013.

The demographic actuarial assumptions for retirement, disability incidence, and withdrawal used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the period January 1, 2010, through December 31, 2014, adopted by the FRS.

1. Changes in the Total OPEB Liability.

	<u>Amount</u>
Balance at June 30, 2018	<u>\$ 4,314,527.00</u>
Changes for the year:	
Service Cost	116,577.00
Interest	151,099.00
Changes of Benefit Terms	-
Differences Between Expected and Actual Experience	(386,656.00)
Changes in Assumptions or Other Inputs	(668,894.00)
Benefit Payments	<u>(373,523.00)</u>
Net Changes	<u>(1,161,397.00)</u>
Balance at June 30, 2018	<u><u>\$ 3,153,130.00</u></u>

Changes of assumptions and other inputs reflect a change in the:

- discount rate from 3.56 percent in 2017 to 3.62 percent in 2018
- per capita costs and premiums were updated based on information provided
- rates of coverage acceptance lowered to 40% from 50% based on the most recent data

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 2.56 percent or 1 percentage point higher 4.56 percent than the current rate:

	1% Decrease 2.62%	Current Discount Rate 3.62%	1% Increase 4.62%
Total OPEB Liability	\$ 3,355,627	\$ 3,153,130	\$ 2,962,481

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 (4.51 percent decreasing to 3.24 percent) or 1 percentage point higher (6.51 percent decreasing 5.24 percent) than the current healthcare cost trend rates:

	1% Decrease (4.51% decreasing to 3.24%)	Healthcare Cost Trend Rates (5.51% decreasing to 4.24%)	1% Increase (6.51 decreasing to 5.24%)
Total OPEB Liability	\$ 2,887,323	\$ 3,153,130	\$ 3,462,669

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2019 the District recognized OPEB expense of \$125,145. At June 30, 2019, 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	\$	\$ 341,696
Change of Assumptions or Other Inputs	-	723,728
Benefits Paid Subsequent to the Measurement Date	-	-
Total	\$ -	\$ 1,065,424

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>
2020	\$ (142,531)
2021	(142,531)
2022	(142,531)
2023	(142,531)
2024	(142,531)
Thereafter	(352,769)
Total	\$ (1,065,424)

F. Significant Commitments

Encumbrances. Appropriations in governmental funds are encumbered upon issuance of purchase orders for goods and services. Even though appropriations lapse at the end of the fiscal year, unfilled purchase orders of the current year are carried forward and the next year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2019:

<u>Major Funds</u>		<u>Non-Major Funds</u>	<u>Total Governmental Funds</u>
General	Special Revenue - Other		
<u>\$ 74,073.52</u>	<u>\$ 547,046.94</u>	<u>\$ -</u>	<u>\$ 621,120.46</u>

G. 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, building and contents, boiler and machinery, errors and omissions, and employee health and hospitalization, life and dental coverage are being provided through purchased commercial insurance with minimum deductibles for each line of coverage.

Settled claims resulting from the risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

H. Long-Term Liabilities

1. Bonds Payable

Bonds payable at June 30, 2018, are as follows:

<u>Bond Type</u>	<u>Amount Outstanding</u>	<u>Interest Rates (Percent)</u>	<u>Annual Maturity To</u>
State School Bonds: Series 2014B, Refunding	24,000.00	2.00%	2020
District Revenue Bonds: Sales Tax Revenue Bonds, 2013	<u>1,632,251.08</u>	2.76	2019
Total Bonds Payable	<u>\$ 1,656,251.08</u>		

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

➤ State School Bonds

These bonds are issued by the State Board of Education on behalf of the District. The bonds mature serially, and are secured by a pledge of the District's portion of the State-assessed motor vehicle license tax. The State's full faith and credit is also pledged as security for these bonds. Principal and interest payments, investment of debt service fund resources, and compliance with reserve requirements are administered by the State Board of Education and the State Board of Administration.

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

These bonds are authorized by Chapter 57-665 and 70-693, 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 \$2,919,816.01 of sales tax revenues in connection with the District Sales Tax Bonds, Series 2013, described above. During the 2016-17 fiscal year, the District recognized sales tax revenues totaling \$223,250 and expended \$ 201,366.25 (90 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 87 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, 2019, are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
State School Bonds:			
2020	24,480.00	24,000.00	480.00
Total State School Bonds	24,480.00	24,000.00	480.00
District Revenue Bonds:			
2020	201,366.62	149,040.98	52,325.64
2021	201,366.63	153,969.62	47,397.01
2022	201,366.62	159,061.23	42,305.39
2023	201,366.62	164,321.22	37,045.40
2024	201,366.62	169,755.15	31,611.47
2025-2029	906,149.79	836,102.88	70,046.91
Total District Revenue Bonds	1,912,982.90	1,632,251.08	280,731.82
Total	\$ 1,937,462.90	\$ 1,656,251.08	\$ 281,211.82

2. Changes in Long-Term Liabilities

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

<u>Description</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Due In One Year</u>
GOVERNMENTAL ACTIVITIES					
Notes Payable	183,331.85	-	183,331.85	-	
Bonds Payable	1,843,521.20	-	187,270.12	1,656,251.08	173,040.98
Compensated Absences Payable	2,349,496.45	131,510.99	-	2,481,007.44	
Net Pension Liability	30,620,090.00	5,579,573.00	6,666,394.00	29,533,269.00	2,464,571.66
Other Postemployment Benefits Payable	4,314,527.00	267,676.00	1,429,073.00	3,153,130.00	-
Total Governmental Activities	\$ 39,310,966.50	\$ 5,978,759.99	\$ 8,466,068.97	\$ 36,823,657.52	\$ 2,637,612.64

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

I. Fund Balance Reporting

In addition to committed and assigned fund balance categories discussed in the **Fund Balance Policies** note disclosure, 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.

J. 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	\$ 1,208,162.84	
Special Revenue:		
Other	-	1,049,711.84
Capital Projects:		
Public Education Capital Outlay	-	-
Bond Construction	-	-
Enterprise:		
Insurance Consortium	-	-
Nonmajor Governmental	-	158,451.00
Total	\$ 1,208,162.84	\$ 1,208,162.84

The interfund balance between the General Fund and Special Revenue – Food Service and Other represents temporary borrowing of cash to cover projects that are awaiting reimbursement from other agencies.

Revenues and Expenditures/Expenses

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2017-18 fiscal year:

Source	Amount
Florida Education Finance Program	\$ 22,895,639.00
Categorical Educational Program - Class Size Reduction	5,154,944.00
Charter School Capital Outlay	293,099.00
Voluntary Prekindergarten Program	551,941.31
Gross Receipts Tax (Public Education Capital Outlay)	158,451.00
Workforce Development Program	350,615.00
Discretionary Lottery Funds	15,876.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	292,543.23
Miscellaneous	1,587,373.16
Total	\$ 31,300,481.70

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

2. **Property Taxes**

The following is a summary of millages and taxes levied on the 2018 tax roll for the 2018-19 fiscal year:

	<u>Millages</u>	<u>Taxes Levied</u>
<u>General Fund</u>		
Nonvoted School Tax:		
Required Local Effort	4.222	\$ 6,401,443.81
Basic Discretionary Local Effort	0.748	1,134,126.00
<u>Capital Projects - Local Capital Improvement Fund</u>		
Nonvoted Tax:		-
Local Capital Improvements	1.500	\$ 2,274,316.84
Total	6.470	\$ 9,809,886.65

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	\$ 2,393,393.25	\$ 213,662.25
Nonmajor Governmental	401,404.74	2,581,135.74
Total	\$ 2,794,797.99	\$ 2,794,797.99

The transfers to the General Fund were for maintenance and property casualty insurance premiums paid from the General Fund and reimbursed with the nonmajor governmental fund Capital Projects – Local Capital Improvement Fund moneys and charter school capital outlay moneys from the nonmajor governmental fund Capital Projects – Other Fund. The balance of the nonmajor governmental funds transfer was to pay the current year debt service payment on the notes and bonds payable that were issued for the Havana Magnet School (formerly known as the Havana Middle School Addition project).

III. **LITIGATION**

The District is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the District’s legal counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

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, 2019

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	50,000.00	46,638.88	46,638.88	0.00
Federal Through State and Local	3200	287,789.56	173,798.08	173,798.08	0.00
State Sources	3300	31,010,691.77	30,486,675.47	30,486,675.47	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423	7,535,570.00	7,598,089.99	7,598,089.99	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423		0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423		0.00	0.00	0.00
Local Sales Taxes	3418, 3419		0.00	0.00	0.00
Charges for Service - Food Service	345X		0.00	0.00	0.00
Impact Fees	3496		0.00	0.00	0.00
Other Local Revenue		702,825.00	1,138,496.58	1,138,496.58	0.00
Total Local Sources	3400	8,238,395.00	8,736,586.57	8,736,586.57	0.00
Total Revenues		39,586,876.33	39,443,699.00	39,443,699.00	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	20,861,902.68	23,338,575.07	23,338,575.07	0.00
Student Support Services	6100	1,976,162.31	1,702,333.03	1,702,333.03	0.00
Instructional Media Services	6200	619,257.04	479,202.72	479,202.72	0.00
Instruction and Curriculum Development Services	6300	1,069,179.61	1,134,024.91	1,134,024.91	0.00
Instructional Staff Training Services	6400	469,931.44	231,532.89	231,532.89	0.00
Instruction-Related Technology	6500	233,201.32	53,186.66	53,186.66	0.00
Board	7100	381,290.85	417,642.02	417,642.02	0.00
General Administration	7200	660,468.48	496,883.38	496,883.38	0.00
School Administration	7300	3,399,877.89	3,163,982.55	3,163,982.55	0.00
Facilities Acquisition and Construction	7410	138,279.95	91,907.41	91,907.41	0.00
Fiscal Services	7500	726,980.64	662,780.10	662,780.10	0.00
Food Services	7600	12,600.00	38,809.91	38,809.91	0.00
Central Services	7700	317,031.58	325,003.77	325,003.77	0.00
Student Transportation Services	7800	3,666,402.68	3,807,900.77	3,807,900.77	0.00
Operation of Plant	7900	4,140,022.77	5,862,375.48	5,862,375.48	0.00
Maintenance of Plant	8100	1,302,742.60	4,611,526.93	4,611,526.93	0.00
Administrative Technology Services	8200	889,530.58	1,071,615.46	1,071,615.46	0.00
Community Services	9100	14,759.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Due and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		411,929.81	411,929.81	0.00
Total Expenditures		40,879,621.42	47,901,212.87	47,901,212.87	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		(1,292,745.09)	(8,457,513.87)	(8,457,513.87)	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730	5,000.00	5,000.00	5,000.00	0.00
Loss Recoveries	3740		5,380,986.10	5,380,986.10	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	1,500,000.00	2,393,393.25	2,393,393.25	0.00
Transfers Out	9700	(201,366.62)	(213,662.25)	(213,662.25)	0.00
Total Other Financing Sources (Uses)		1,303,633.38	7,565,717.10	7,565,717.10	0.00
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		10,888.29	(891,796.77)	(891,796.77)	0.00
Fund Balances, July 1, 2018	2800	1,176,718.00	2,084,029.81	2,084,029.81	0.00
Adjustments to Fund Balances	2891		598,591.92	598,591.92	0.00
Fund Balances, June 30, 2019	2700	1,187,606.29	1,790,824.96	1,790,824.96	0.00

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, 2019

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
REVENUES					
Federal Direct	3100	2,000,498.00	2,200,263.30	2,200,263.30	0.00
Federal Through State and Local	3200	6,324,677.36	9,446,069.48	9,446,069.48	0.00
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
Total Revenues		8,325,175.36	11,646,332.78	11,646,332.78	0.00
EXPENDITURES					
<i>Current:</i>					
Instruction	5000	4,535,269.01	6,409,724.22	6,409,724.22	0.00
Student Support Services	6100	1,031,488.13	1,237,976.79	1,237,976.79	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	868,813.00	1,192,295.20	1,192,295.20	0.00
Instructional Staff Training Services	6400	1,051,020.00	1,419,842.92	1,419,842.92	0.00
Instruction-Related Technology	6500	259,932.00	96,746.00	96,746.00	0.00
Board	7100		0.00	0.00	0.00
General Administration	7200	18,106.22	356,477.39	356,477.39	0.00
School Administration	7300	26,662.00	36,442.76	36,442.76	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600		1,331.01	1,331.01	0.00
Central Services	7700	107,802.00	57,317.48	57,317.48	0.00
Student Transportation Services	7800	323,330.00	421,893.67	421,893.67	0.00
Operation of Plant	7900	75,229.00	85,939.00	85,939.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200	5,900.00	558.09	558.09	0.00
Community Services	9100	21,624.00		0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Miscellaneous	790			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		329,788.25	329,788.25	0.00
Total Expenditures		8,325,175.36	11,646,332.78	11,646,332.78	0.00
Excess (Deficiency) of Revenues Over (Under) Expenditures		0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES (USES)					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
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
SPECIAL ITEMS				0.00	0.00
EXTRAORDINARY ITEMS				0.00	0.00
Net Change in Fund Balances		0.00	0.00	0.00	0.00
Fund Balances, July 1, 2018	2800			0.00	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2019	2700	0.00	0.00	0.00	0.00

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

	<u>2018</u>
Total OPEB Liability	
Service Cost	\$ 116,577
Interest	151,099
Changes of Benefit Terms	-
Difference Between Expected and Actual Experience	(386,656)
Changes of Assumptions or Other Inputs	(668,894)
Benefit Payments	<u>(373,523)</u>
Net Change in Total OPEB Liability	(1,161,397)
Total OPEB Liability - Beginning, as Restated	<u>4,314,527</u>
Total OPEB Liability - Ending	<u><u>\$ 3,153,130</u></u>
Covered-Employee Payroll	\$ 22,617,679
Total OPEB Liability as a Percentage of Covered-Employee Payroll	13.94%

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
District's Proportion of the FRS Net Pension Liability	0.067095864%	0.069450826%	0.068199373%	0.076705428%	0.081729998%	0.086175321%
District's Proportionate Share of the FRS Net Pension Liability	\$ 20,209,622	\$ 20,543,088	\$ 17,220,397	\$ 9,907,535	\$ 4,986,732	\$ 14,834,608
District's Covered Payroll	\$ 28,887,377	\$ 30,088,901	\$ 28,331,182	\$ 29,143,950	\$ 30,277,610	\$ 31,821,650
District's Proportionate Share of the FRS Net Pension Liability as a Percentage of Its Covered Payroll	69.96%	68.27%	60.78%	34.00%	16.47%	46.62%
FRS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	83.89%	83.89%	84.88%	92.00%	96.09%	88.54%

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

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

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually Required FRS Contribution	\$ 1,931,425	\$ 1,912,178	\$ 1,807,976	\$ 1,663,150	\$ 1,870,143	\$ 1,790,234
FRS Contributions in Relation to the Contractually Required Contribution	<u>(1,931,425)</u>	<u>(1,912,178)</u>	<u>(1,807,976)</u>	<u>(1,663,150)</u>	<u>(1,870,143)</u>	<u>(1,790,234)</u>
FRS Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 28,591,261	\$ 28,887,377	\$ 30,088,901	\$ 28,331,182	\$ 29,143,950	\$ 30,277,610
FRS Contributions as a Percentage of Covered Payroll	6.76%	6.62%	6.01%	5.87%	6.42%	5.91%

Note: (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)**

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
District's Proportion of the HIS Net Pension Liability	0.088090966%	0.094243971%	0.091667405%	0.096010715%	0.101781025%	1.095380120%
District's Proportionate Share of the HIS Net Pension Liability	\$ 9,323,647	\$ 10,077,000	\$ 10,683,456	\$ 9,791,583	\$ 9,516,774	\$ 9,536,724
District's Covered Payroll	\$ 28,887,377	\$ 30,088,901	\$ 28,331,182	\$ 29,143,950	\$ 30,277,610	\$ 31,821,650
District's Proportionate Share of the HIS Net Pension Liability as a Percentage of its Covered Payroll	32.28%	33.49%	37.71%	33.60%	31.43%	29.97%
HIS Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	1.64%	1.64%	0.97%	0.50%	0.99%	1.78%

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

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

	2019	2018	2017	2016	2015	2014
Contractually Required HIS Contribution	\$ 427,364	\$ 477,720	\$ 498,766	\$ 469,854	\$ 367,013	\$ 348,668
HIS Contributions in Relation to the Contractually Required Contribution	(427,364)	(477,720)	(498,766)	(469,854)	(367,013)	(348,668)
HIS Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's Covered Payroll	\$ 28,591,014	\$ 28,887,377	\$ 30,088,901	\$ 28,331,182	\$ 29,143,950	\$ 30,277,610
HIS Contributions as a Percentage of Covered Payroll	1.49%	1.65%	1.66%	1.66%	1.26%	1.15%

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

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.
- 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 meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits. The June 30, 2019, total OPEB liability significantly increased from the prior fiscal year as a result of changes to assumptions as discussed below:

Changes of Assumptions. The discount rate was changed from 3.56% as of the beginning of the measurement period to 3.62% as of June 30, 2017. The per capita costs and premiums were updated based on information provided. The rate of coverage acceptance lowered to 40% from 50% based on the most recent date. These changes are reflected in the Schedule of Changes in Total OPEB Liability.

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

Changes of Benefit Terms.

Changes of Assumptions. The long-term expected rate of return was decreased from 7.1 percent to 7.0 percent, and the active member mortality assumption was updated.

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

Changes of Benefit Terms.

Changes of Assumptions. The municipal bond rate used to determine total pension liability was increased from 3.58 percent to 3.87 percent.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Gadsden County District School Board
 Schedule of Expenditures of Federal Awards
 For the Fiscal Year Ended June 30, 2019

<u>Federal Grantor/Pass-Through Grantor/ Program or Cluster</u>	<u>Federal CFDA Number</u>	<u>Pass - Through Entity Identifying Number</u>	<u>Passed Through to Subrecipients</u>	<u>Total Expenditures</u>
Clustered				
Child Nutrition Cluster:				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	18002	\$ -	\$ 1,189,673.08
National School Lunch Program	10.555	18001, 18003	-	2,736,151.07
Summer Food Service Program for Children	10.559	17006, 17007, 18006, 18007	-	229,330.14
Total Child Nutrition Cluster			-	<u>4,155,154.29</u>
Student Financial Assistance Cluster				
United States Department of Education:				
Federal Pell Grant Program	84.063	N/A	-	67,190.00
Special Education Cluster:				
United States Department of Education:				
Special Education - Grants to States:				
Florida Department of Education	84.027	263	-	1,414,317.78
Leon County District School Board		None	-	32,453.80
Total Special Education - Grants to States	84.027		-	1,446,771.58
Special Education - Preschool Grants	84.173	267	-	110,397.30
Total Special Education Cluster			-	<u>1,557,168.88</u>
TRIO Cluster:				
United States Department of Education:				
Florida State University:				
TRIO - Upward Bound	84.047	None	-	7,561.50
Not Clustered				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
Fresh Fruit and Vegetable Program	10.582	18004	-	127,358.01
United States Department of Defense:				
Army Junior Reserve Officers Training Corps	12.UNK	N/A	-	46,638.88
United States Department of Education:				
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010	212, 226	366,774.21	3,761,492.10
Career and Technical Education - Basic Grants to States	84.048	161	-	171,248.70
Education for Homeless Children and Youth	84.196	127	-	27,567.67
Twenty-First Century Community Learning Centers	84.287	244	-	1,441,835.68
Rural Education	84.358	110	-	73,754.72
English Language Acquisition State Grants	84.365	102	-	149,747.48
Supporting Effective Instruction State Grants	84.367	224	-	246,912.58
Student Support and Academic Enrichment Program	84.424	241	-	167,271.68
Total United States Department of Education			<u>366,774.21</u>	<u>6,039,830.61</u>
United States Department of Health and Human Services:				
Head Start	93.600	N/A	-	2,163,986.42
Total Expenditures of Federal Awards			<u>\$ 366,774.21</u>	<u>\$ 14,164,888.59</u>

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2019

Exhibit K-1
 FDOE Page 1
Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	46,638.88
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	46,638.88
<i>Federal Through State and Local:</i>		
Medicaid	3202	101,095.78
National Forest Funds	3255	
Federal Through Local	3280	72,702.30
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	173,798.08
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	22,895,639.00
Workforce Development	3315	349,103.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	1,512.00
Adults with Disabilities	3318	100,000.00
CO&DS Withheld for Administrative Expenditure	3323	4,371.30
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	26,164.76
State License Tax	3343	18,432.48
District Discretionary Lottery Funds	3344	15,876.00
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	5,154,944.00
Florida School Recognition Funds	3361	302,718.00
Voluntary Prekindergarten Program	3371	551,941.31
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	842,723.62
Total State	3300	30,486,675.47
<i>Local:</i>		
District School Taxes	3411	7,549,351.34
Tax Redemptions	3421	48,738.65
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	17,522.50
Interest on Investments	3431	45,803.87
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	62,253.88
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	11,757.65
Transportation Services Rendered for School Activities	3492	20,677.85
Sale of Junk	3493	359.40
Receipt of Federal Indirect Cost Rate	3494	415,585.63
Other Miscellaneous Local Sources	3495	456,059.78
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	18,663.25
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	89,812.77
Total Local	3400	8,736,586.57
Total Revenues	3000	39,443,699.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2019

Exhibit K-1
 FDOE Page 2
 Fund 100

Current	EXPENDITURES	Account Number	Fund 100							Totals
			100	200	300	400	500	600	700	
Instruction		5000	13,863,338.71	3,775,233.14	4,707,384.47	5,167.11	951,217.34	21,311.57	14,392.73	23,338,875.07
Student Support Services		6100	1,243,811.23	350,532.61	107,017.67	971.52	971.52			1,702,333.03
Instructional Media Services		6200	364,491.19	96,770.65	17,940.88					479,202.72
Instruction and Curriculum Development Services		6300	783,694.21	207,132.27	140,759.10					1,091,585.58
Instructional Staff Training Services		6400	156,164.80	31,576.09	27,352.46					215,093.35
Instruction-Related Technology		6500	34,455.72	11,310.46	340.19					46,106.37
Board		7100	148,345.00	116,110.46	99,382.07					463,837.53
General Administration		7200	226,301.67	131,516.04	118,185.22					476,002.93
School Administration		7300	2,487,741.33	674,222.58	2,018.64					3,164,982.55
Facilities Acquisition and Construction		7410	77,281.33	14,142.08						91,423.41
Fiscal Services		7500	416,448.09	100,783.88	132,845.13					650,077.10
Food Services		7600	35,314.07	3,493.84						38,807.91
Central Services		7700	185,971.81	55,983.17	70,854.12					312,809.10
Student Transportation Services		7800	1,968,917.59	742,900.32	166,066.63					2,877,884.54
Operation of Plant		7900	1,252,526.57	475,807.56	2,462,175.84	460,163.20				4,250,673.17
Maintenance of Plant		8100	510,734.91	153,756.36	3,788,742.29	1,553,637.22				6,956,870.78
Administrative Technology Services		8200	345,063.03	98,683.41	449,089.60					892,836.04
Community Services		9100								0.00
Capital Outlay:										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300						411,929.81		411,929.81
Debt Service - (Function 9700)										0.00
Redemption of Principal		710								0.00
Interest		720								0.00
Total Expenditures			24,100,741.28	7,940,457.42	12,390,172.31	2,018,967.53	1,498,171.39	859,944.48	92,758.46	47,901,212.87
Excess (Deficiency) of Revenues Over Expenditures										(8,457,513.87)

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2019

Exhibit K-1
 FDOE Page 3
 Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	5,000.00
Loss Recoveries	3740	5,380,986.10
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	2,393,393.25
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,393,393.25
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	(213,662.25)
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	(213,662.25)
Total Other Financing Sources (Uses)		7,565,717.10
Net Change In Fund Balance		(891,796.77)
Fund Balance, July 1, 2018	2800	2,084,029.81
Adjustments to Fund Balance	2891	598,591.92
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	1,790,824.96
Total Fund Balances, June 30, 2019	2700	1,790,824.96

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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - FOOD SERVICES**

For the Fiscal Year Ended June 30, 2019

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal :</i>		
Miscellaneous Federal Direct	3199	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,617,737.32
School Breakfast Reimbursement	3262	1,189,673.08
Afterschool Snack Reimbursement	3263	118,413.75
Child Care Food Program	3264	
USDA-Donated Commodities	3265	72,068.80
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	229,330.14
Fresh Fruit and Vegetable Program	3268	127,358.01
Other Food Services	3269	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,354,581.10
<i>State:</i>		
School Breakfast Supplement	3337	34,813.00
School Lunch Supplement	3338	34,900.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	69,713.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Student Lunches	3451	39,094.59
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	14,785.50
Student and Adult à la Carte Fees	3454	84,677.65
Student Snacks	3455	
Other Food Sales	3456	12,850.56
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	151,408.30
Total Revenues	3000	4,575,702.40

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - FOOD SERVICES (Continued)

For the Fiscal Year Ended June 30, 2019

Exhibit K-2
 FDOE Page 5
Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	1,277,891.84
Employee Benefits	200	529,837.20
Purchased Services	300	117,245.00
Energy Services	400	2,205.52
Materials and Supplies	500	2,436,478.11
Capital Outlay	600	11,782.23
Other	700	100,651.77
Other Capital Outlay (Function 9300)	600	244,586.79
Total Expenditures		4,720,678.46
Excess (Deficiency) of Revenues Over Expenditures		(144,976.06)
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		(144,976.06)
Fund Balance, July 1, 2018	2800	946,350.29
Adjustments to Fund Balance	2891	(49,728.11)
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	751,646.12
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2019	2700	751,646.12

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - SPECIAL REVENUE
FUNDS - OTHER FEDERAL PROGRAMS**

For the Fiscal Year Ended June 30, 2019

Exhibit K-3
FDOE Page 6
Fund 420

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	2,133,073.30
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	67,190.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,200,263.30
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	183,654.78
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,524,715.08
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>ESSA - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	4,900,976.66
Teacher and Principal Training and Recruiting - Title II, Part A	3225	248,588.92
Math and Science Partnerships - Title II, Part B	3226	
Language Instruction - Title III	3241	149,927.02
Twenty-First Century Schools - Title IV	3242	1,992,409.69
Federal Through Local	3280	174,284.45
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	271,512.88
Total Federal Through State and Local	3200	9,446,069.48
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	11,646,332.78

DISTRICT SCHOOL BOARD OF GARDNER COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2019

Exhibit K-3
 FDR Page 7
 Fund 430

Account Number	EXPENDITURES	100	200	300	400	500	600	700	Totals
Capital									
Instruction		100							
Student Support Services	6000	2,205,003.56							6,099,728.22
Instructional Media Services	6100	684,226.61							1,217,976.79
Instruction and Curriculum Development Services	6200		192,403.51	1,210,311.78					1,217,976.79
Instructional Staff Training Services	6300	880,143.86	210,447.64	41,114.84					1,122,596.20
Instruction-Related Technology	6500	711,395.15	123,324.99	466,970.73					1,419,442.92
Band	7100			96,746.00					96,746.00
General Administration	7200	31,677.51	9,618.46	1,300.79					35,641.76
School Administration	7100			28,617.44					35,641.76
Facilities Acquisition and Construction	7410		10,083.32						16,442.76
Food Services	7500								16,442.76
Central Services	7600		217.99						1,331.01
Student Transportation Services	7800	25,627.28	\$,645.10	25,000.00					52,127.48
Operation of Plant	7900	15,217.56	17,581.81	211,114.30					401,893.67
Maintenance of Plant	8100	36,174.52	6,962.80	17,186.61	5,615.07				63,939.00
Administrative/Technology Services	8300								63,939.00
Chemicals Services	8500		99.74						558.09
Capital Outlay	9100								558.09
Facilities Acquisition and Construction	7410								558.09
Other Capital Outlay	9100								558.09
Total Expenditures		\$,271,816.96	1,270,878.26	2,471,601.13	1,793,841	1,530,488.64	329,788.25	310,555.55	3,292,788.25
Excess (Deficiency) of Revenues over Expenditures OTHER FINANCING SOURCES (USES) AND CHANGES IN FUND BALANCES									0.00
Loans									
Sale of Capital Assets	3720								
Less Reserves	3730								
Transfer In	3740								
From General Fund	3610								
From Debt Service Fund	3620								
From Capital Project Fund	3630								
Interfund	3650								
From Reserve Fund	3660								
From Internal Service Fund	3670								
From Enterprise Fund	3690								
Total Transfers In	3600								0.00
Transfer Out - Pension 9700									0.00
To the General Fund	910								
To Debt Service Fund	920								
To Capital Project Fund	920								
Interfund	930								
To Investment Fund	940								
To Internal Service Fund	920								
To Enterprise Fund	920								
Total Transfers Out	9200								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balance									0.00
Fund Balance, July 1, 2018									2,989
Adjustments to Fund Balance									2,991
Ending Fund Balance									2,710
Nonspendable Fund Balance									0.00
Restricted Fund Balance									2,710
Committed Fund Balance									2,710
Assigned Fund Balance									2,740
Unassigned Fund Balance									2,759
Total Fund Balance, June 30, 2019									0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2019

Exhibit K-4
 FDOE Page 8
 Fund 490

REVENUES		Account Number								Totals
Federal Through State and Local		3280								
Federal Through Local		3200								
Total Federal Through State and Local										
Local:										
Interest on Investments		3431								
Gain on Sale of Investments		3432								
Net Increase (Decrease) in Fair Value of Investments		3433								
Gifts, Grants and Bequests		3440								
Other Miscellaneous Local Sources		3495								
Total Local		3400	0.00							
Total Revenues		3000	0.00							
EXPENDITURES		Account Number								Totals
Current:										
Instruction		5000	100	200	300	400	500	600	700	0.00
Student Support Services		6100								0.00
Instructional Media Services		6200								0.00
Instruction and Curriculum Development Services		6300								0.00
Instructional Staff Training Services		6400								0.00
Instruction-Related Technology		6500								0.00
Board		7100								0.00
General Administration		7200								0.00
School Administration		7300								0.00
Facilities Acquisition and Construction		7410								0.00
Fiscal Services		7500								0.00
Central Services		7700								0.00
Student Transportation Services		7800								0.00
Operation of Plant		7900								0.00
Maintenance of Plant		8100								0.00
Administrative Technology Services		8200								0.00
Community Services		9100								0.00
Capital Outlay:										
Facilities Acquisition and Construction		7420								0.00
Other Capital Outlay		9300								0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures										0.00

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
	Account Number	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2018	2800	
Adjustments to Fund Balance <i>Ending Fund Balance</i>	2891	
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2730	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2019	2700	0.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2019

Exhibit K-5
 FDDE Page 9
 Fund# 200

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Section 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
REVENUES									
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
<i>State:</i>									
Miscellaneous Federal Through State	3299								0.00
COAGDS Withheld for SBE/COBI Bonds	3322	43,394.50							43,394.50
SBE/COBI Bond Interest	3326	93.50							93.50
Sales Tax Distribution (s. 212.206(6)(b), F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	43,488.00							43,488.00
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00		0.00					0.00
Total Revenues	3000	43,488.00		0.00					43,488.00
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	43,000.00		188,117.25			144,270.12		372,387.37
Interest	720	2,630.00		2,623.24			69,292.68		74,471.92
Dues and Fees	740	19.70							19.70
Miscellaneous	790								0.00
Total Expenditures		45,649.70		187,742.49			213,562.80		447,954.99
Excess (Deficiency) of Revenues Over Expenditures		(2,161.70)		(187,742.49)			(213,562.80)		(403,562.99)

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 and 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
Issuance of Bonds	3710								0.00
Premium on Sale of Bonds	3791								0.00
Discount on Sale of Bonds (Function 9299)	891								0.00
Proceeds of Lease-Purchase Agreements	3750								0.00
Premium on Lease-Purchase Agreements	3793								0.00
Discount on Lease-Purchase Agreements (Function 9299)	893								0.00
Loans	3720								0.00
Proceeds of Forward Supply Contract	3760								0.00
Face Value of Refunding Bonds	3715								0.00
Premium on Refunding Bonds	3792								0.00
Discount on Refunding Bonds (Function 9299)	892								0.00
Payments to Refunded Bonds Escrow Agent (Function 9299)	761								0.00
Refunding Lease-Purchase Agreements	3755								0.00
Premium on Refunding Lease-Purchase Agreements	3794								0.00
Discount on Refunding Lease-Purchase Agments (Function 9299)	894								0.00
Payments to Refunded Lease-Purchase Escrow Agent (Function 9299)	762								0.00
Transfers In:									
From General Fund	3610						213,662.25		213,662.25
From Capital Projects Funds	3630			187,742.49					187,742.49
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
From Enterprise Funds	3690								0.00
Total Transfers In	3600			187,742.49			213,662.25		401,404.74
Transfers Out: (Function 9700)									
To General Fund	910								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700								0.00
Total Other Financing Sources (Uses)									0.00
Net Change in Fund Balances									0.00
Fund Balance, July 1, 2018	2800			187,742.49			213,662.25		401,404.74
Adjustments to Fund Balances	2891			0.00			(0.55)		(2,162.25)
Ending Fund Balance:									2,501.88
Nonassignable Fund Balance	2710								0.00
Restricted Fund Balance	2720								0.00
Committed Fund Balance	2730								0.00
Assigned Fund Balance	2740								0.00
Unassigned Fund Balance	2750								0.00
Total Fund Balance, June 30, 2019	2700			0.00			0.00		339.43

DISTRICT SCHOOL BOARD OF GARDNER COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS
For the Fiscal Year Ended June 30, 2019

Project	Account Number	Capital Outlay-Bond Issues (COB) 201	Special Aid Bonds 202	Section 1011.4 and 1011.5, P.S. Loans 203	Public Education Capital Outlay (PECO) 204	District Bonds 205	Capital Outlay and Debt Service Program (COADS) 206	Nonbond Capital Improvement Section 1011.7121, P.S. 207	Void Capital Improvement Fund 208	Other Capital Projects 209	ARBA Economic Stimulus Capital Project 209.00	Totals
Mechanisms Federal Direct	3129											0.00
Mechanisms Federal Through State	3129											0.00
COADS Disbursement	3121						243,642.20					243,642.20
Interest on Indebtedness COADS	3124						5,481.03					5,481.03
State Tax Incentives (6.212.200.006.4, P.S.)	3141											0.00
State Through Local	3180											0.00
Public Education Capital Outlay (PECO)	3191				1,38,451.00							1,38,451.00
Classroom Print Program	3192											0.00
SMART Schools Small County Assistance Program	3192											0.00
Class Size Reduction Capital Outlay	3194											0.00
Classroom School Capital Outlay Funding	3197						293,099.00					293,099.00
Other Mechanisms State Payment	3199											0.00
Total State Sources	3100						451,450.00					451,450.00
Grants												0.00
Grants/Local Capital Improvement Tax	3411						249,055.21					249,055.21
Capital Local Sales Tax	3418							2,278,397.65				2,278,397.65
School District Local Sales Tax	3419											0.00
Tax Reduction	3421							13,362.49				13,362.49
Payment in Lieu of Taxes	3422											0.00
Local Loan	3423											0.00
Interest on Indebtedness	3424							42.46				42.46
Grant on Sale of Investment	3425											0.00
Net Income Derived by the Value of Investment	3426											0.00
Gifts, Grants and Bequests	3428											0.00
Other Miscellaneous Local Sources	3429											0.00
Interest Fees	3429											0.00
Refund of Prior Year Expenditures	3427											0.00
Total Local Sources	3400						0.00	2,525,827.44				2,525,827.44
Total Revenues	3000						249,055.21	2,525,827.44				2,774,882.65
Capital Outlay (Revenue 7400)												0.00
Library Books	410											0.00
Audiovisual Materials	420											0.00
Buildings and Plant Equipment	430											0.00
Printing Process and Material	440											0.00
Motor Vehicle (Including Buses)	450											0.00
Land	460											0.00
Improvements Other Than Buildings	470											0.00
Renovation and Alterations	480											0.00
Computer Software	490											0.00
Classroom School Local Capital Improvement (and source Revenue 9200)	710											0.00
Reduction of Principal	720											0.00
Interest	730											0.00
Debt and Fee	740											0.00
Mechanisms	790											0.00
Total Expenditures							249,055.21	2,525,827.44				2,774,882.65
Excess (Deficiency) of Revenues Over Expenditures							0.00	0.00				0.00

Exhibit K-6
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DISTRICT SCHOOL BOARD OF GARDNER COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2019

	Account Number	Capital Outlay Fund Issues (COIB)	Special Act Bonds	Section 1011.14 and 1011.15, F.S. Loans	Public Education Capital Outlay (PECO)	District School Bonds	Capital Outlay and Debt Service Programs (COADS)	Nonbond Capital Improvement Section 1011.71(2), F.S.	Voted (Credit) Improvement Fund	Other Capital Projects	ABMA Revenue Student Capital Projects	Total
	3110	311	320	330	340	350	360	370	380	390	399.00	
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE												
Balance at Start of Fund	3710											3710
Premium on Sale of Bonds	3721											3721
Discount on Sale of Bonds (Function 5299)	891											891
Proceeds of Lease-Purchase Agreement	1750											1750
Premium on Lease-Purchase Agreement	1751											1751
Discount on Lease-Purchase Agreement (Function 5299)	893											893
Loan	1720											1720
State of Capital Asset	1730											1730
Leak Revenues	1740											1740
Proceeds of Revenue Supply Contract	1760											1760
Proceeds from Special Facility Construction Account (Priority #)	1770											1770
From Grants Fund	3610											3610
From Debt Service Fund	3620											3620
From Social Revenue Fund	3630											3630
Reimbursed	3650											3650
From Nonbond Loans	3670											3670
From Interest Service Fund	3670											3670
From Interest Service Fund	3670											3670
Total Transfers In (Priority #)	3690											3690
To General Fund	910											910
To Debt Service Fund	920											920
To Social Revenue Fund	940											940
Reimbursed	950											950
To Nonbond Loans	960											960
To Interest Service Fund	970											970
To Interest Service Fund	990											990
Total Transfers Out	9790											9790
Total Other Financial Services (Trans)												
Net Change in Fund Balances	0.00	0.00	0.00	0.00	(451,580.00)	0.00	0.00	(1,126,583.39)	0.00	0.00	-	(2,079,143.39)
Fund Balance, July 1, 2018	2800							(1,126,583.21)	248,734.66			1,229,881.45
Adjustments to Fund Balances (Priority Fund Balances)	2891							(444,119.98)	558,580.77			1,404,342.24
Nonbondable Fund Balance	2710											2710
Revised Fund Balance	2720								799,314.43			1,529,079.54
Committed Fund Balance	2730											2730
Assigned Fund Balance	2750											2750
Unassigned Fund Balance	2790											2790
Total Fund Balance, June 30, 2019	2790	0.00	0.00	0.00	0.00	0.00	799,314.43	225,762.13	0.00	0.00	-	1,025,076.56

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2019

	REVENUES		EXPENDITURES										Totals	
	Account Number		Account Number	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other				
Federal Direct	3100													
Federal Through State and Local	3200													
State Sources	3300													
Local Sources	3400													
Total Revenues	3000			100	200	300	400	500	600	700				
				0.00	0.00	0.00	0.00	0.00	0.00	0.00				
Current:														
Instruction	5000													
Student Support Services	6100													
Instructional Media Services	6200													
Instruction and Curriculum Development Services	6300													
Instructional Staff Training Services	6400													
Instruction-Related Technology	6500													
Board	7100													
General Administration	7200													
School Administration	7300													
Facilities Acquisition and Construction	7410													
Fiscal Services	7500													
Central Services	7700													
Student Transportation Services	7800													
Operation of Plant	7900													
Maintenance of Plant	8100													
Administrative Technology Services	8200													
Community Services	9100													
Capital Outlay:														
Facilities Acquisition and Construction	7420													
Other Capital Outlay	9200													
Debt Service: (Function 9200)														
Redemption of Principal	710													
Interest	720													
Total Expenditures				0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures														

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
	Account Number	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Fraction 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		0.00
Fund Balance, July 1, 2018	2800	
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	
Total Fund Balance, June 30, 2019	2700	0.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2019

Exhibit K-8
 FDOE Page 13
 Funds 900

	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Programs 921	Other Enterprise Programs 922	Totals
INCOME OR (LOSS)									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
From Special Revenue Funds	3650								0.00
Interfund	3660								0.00
From Permanent Funds	3670								0.00
From Internal Service Funds	3680								0.00
Total Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2018	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2019	2780								0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2019

Exhibit K-9
 FDOE Page 14
 Funds 700

	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
INCOME OR (LOSS)									
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy/Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Asset (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfer In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Enterprise Funds	3690								0.00
Total Transfer In (Function 9700)	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfer Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfer Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position	2880	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2018	2896								0.00
Adjustments to Net Position									0.00
Net Position, June 30, 2019	2780								0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2019

Exhibit K-10
 FDOE Page 15
 Fund 891

	ASSETS	Account Number	Beginning Balance July 1, 2018	Additions	Deductions	Ending Balance June 30, 2019
Cash		1110	207,083.80	965,133.00	966,883.81	205,332.99
Investments		1160				0.00
Accounts Receivable, Net		1131				0.00
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			207,083.80	965,133.00	966,883.81	205,332.99
	LIABILITIES					
Cash Overdraft		2125				0.00
Accrued Salaries and Benefits		2110				0.00
Payroll Deductions and Withholdings		2170				0.00
Accounts Payable		2120	40,013.78	965,133.00	966,883.81	38,262.97
Internal Accounts Payable		2290	167,070.02	48,645.00	48,645.00	167,070.02
Due to Budgetary Funds		2161				0.00
Total Liabilities			207,083.80	1,013,778.00	1,015,528.81	205,332.99

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2019

Exhibit K-11
 FDOE Page 16
 Fund 601

	Account Number	Governmental Activities Total Balance (1) June 30, 2019	Business-Type Activities Total Balance (1) June 30, 2019	Total	Governmental Activities - Debt Principal Payments 2018-19	Governmental Activities - Debt Principal Due Within One Year 2019-20	Governmental Activities - Debt Interest Payments 2018-19	Governmental Activities - Debt Due Within One Year 2019-20
Notes Payable	2310	638,613.65		638,613.65				
Obligations Under Capital Leases Bonds Payable	2315			0.00				
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322			0.00				
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330			0.00				
Lease-Purchase Agreements Payable	2341			0.00				
Certificates of Participation (COPS) Payable	2342			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2343			0.00				
Qualified School Construction Bonds (QSCB) Payable	2344			0.00				
Build America Bonds (BAB) Payable	2349			0.00				
Other Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Lease-Purchase Agreements Payable	2350	1,860,833.29		1,860,833.29				
Estimated Liability for Long-Term Claims	2360	397,276.00		397,276.00				
Net Other Postemployment Benefits Obligation	2365	17,640,991.00		17,640,991.00				
Net Pension Liability	2370			0.00				
Estimated FICO Advance Payable	2380			0.00				
Other Long-Term Liabilities	2390			0.00				
Derivative Instrument								
Total Long-Term Liabilities		20,537,713.94	0.00	20,537,713.94	0.00	0.00	0.00	0.00

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2019, including discounts and premiums.

ESE 348

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 SCHEDULE OF CATEGORICAL PROGRAMS
 REPORT OF EXPENDITURES AND AVAILABLE FUNDS
 For the Fiscal Year Ended June 30, 2019

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2018	Returned To FDOE	Revenues [1] 2018-19		Expenditures 2018-19		Flexibility [2] 2018-19	Unexpended June 30, 2019
Class Size Reduction Operating Funds (3355)	94740				5,154,944.00	5,154,944.00			0.00
Excellent Teaching Program (3363)	90570								0.00
Florida Digital Classrooms (FEFP Earmark)	98250				561,132.00	561,132.00			0.00
Florida School Recognition Funds (3361)	92040				302,718.00	302,718.00			0.00
Instructional Materials (FEFP Earmark) [3]	90880				366,003.00	366,003.00			0.00
Library Media (FEFP Earmark) [3]	90881				20,769.00	20,769.00			0.00
Mental Health Assistance (FEFP Earmark)	90280								0.00
Preschool Projects (3372)	97950				207,647.00	207,647.00			0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800								0.00
Safe Schools (FEFP Earmark) [5]	90803				310,566.00	310,566.00			0.00
Student Transportation (FEFP Earmark)	90830				467,648.00	467,648.00			0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280				1,574,679.00	1,574,679.00			0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580				1,408,125.00	1,408,125.00			0.00
Voluntary Prekindergarten - School Year Program (3371)	96440				94,004.00	94,004.00			0.00
Voluntary Prekindergarten - Summer Program (3371)	96441				551,941.31	551,941.31			0.00

- [1] Include both state and local revenue sources.
- [2] Report the amount of funds transferred from each program to maintain board-specified academic classroom instruction and school safety.
- [3] Report the Library Media portion of the Instructional Materials allocation on the line "Library Media."
- [4] Expenditures for designated low-performing elementary schools should be included in expenditures.
- [5] Combine all programs funded from the Safe Schools allocation on one line, "Safe Schools."

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 18

UTILITIES AND ENERGY SERVICES EXPENDITURES:	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
Public Utility Services Other than Energy - All Functions	380	208,841.86			208,841.86
Public Utility Services Other than Energy - Functions 7900 & 8100	380	208,841.86			208,841.86
Natural Gas - All Functions	411	68,940.65			68,940.65
Natural Gas - Functions 7900 & 8100	411	68,940.65			68,940.65
Bottled Gas - All Functions	421	37,406.01	2,205.52		39,611.53
Bottled Gas - Functions 7900 & 8100	421	32,238.90			32,238.90
Electricity - All Functions	430	1,450,281.12			1,450,281.12
Electricity - Functions 7900 & 8100	430	1,450,281.12			1,450,281.12
Heating Oil - All Functions	440				0.00
Heating Oil - Functions 7900 & 8100	440				0.00
Gasoline - All Functions	450	19,183.36			19,183.36
Gasoline - Functions 7900 & 8100	450	19,183.36			19,183.36
Diesel Fuel - All Functions	460	443,156.39			443,156.39
Diesel Fuel - Functions 7900 & 8100	460	2,176.55			2,176.55
Other Energy Services - All Functions	490				0.00
Other Energy Services - Functions 7900 & 8100	490				0.00
Subtotal - Functions 7900 & 8100		1,762,479.08	0.00		1,762,479.08
Total - All Functions		2,227,809.39	2,205.52	0.00	2,230,014.91
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION: (Function 7800 only)					
Compressed Natural Gas	412				0.00
Liquefied Petroleum Gas	422				0.00
Gasoline	450	19,183.36			19,183.36
Diesel Fuel	460	440,979.84			440,979.84
Oil and Grease	540				0.00
Total		460,163.20		0.00	460,163.20
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Capital Projects Funds 3XX	Total
Buses	651	256,561.50			256,561.50

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 19

TECHNOLOGY-RELATED SUPPLIES AND PURCHASED SERVICES	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Noncapitalized Expenditures:</i>					
Technology-Related Professional and Technical Services	319				0.00
Technology-Related Repairs and Maintenance	359				0.00
Technology-Related Rentals	369	30,701.65			30,701.65
Telephone and Other Data Communication Services	379	0.99			0.99
Other Technology-Related Purchased Services	399				0.00
Technology-Related Materials and Supplies	5X9	10,484.85			10,484.85
Technology-Related Library Books	619				0.00
Noncapitalized Computer Hardware	644	1,352.87	352,095.89		353,448.76
Technology-Related Noncapitalized Fixtures and Equipment	649	7,147.00			7,147.00
Noncapitalized Software	692				0.00
Miscellaneous Technology-Related	799				0.00
Total		49,687.36	352,095.89	0.00	401,783.25

TECHNOLOGY-RELATED EQUIPMENT, COMPUTER HARDWARE AND SOFTWARE*	Subobject	General Fund 100	Special Revenue Funds 4XX	Capital Projects Funds 3XX	Total
<i>Capitalized Expenditures:</i>					
Capitalized Computer Hardware and Technology-Related Infrastructure	643		34,855.25		34,855.25
Technology-Related Capitalized Fixtures and Equipment	648		191,693.33		191,693.33
Capitalized Software	691				0.00
Total		0.00	226,548.58	0.00	226,548.58

* Include (1) technology-related hardware: network equipment, servers, PCs, printers, and other peripherals and devices that exceed the district's capitalization threshold; and (2) technology software: purchased software used for educational or administrative purposes that exceed the district's capitalization threshold.

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 20

SUBAWARDS FOR INDIRECT COST RATE:	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Total
<i>Professional and Technical Services:</i>					
Subawards Under Subagreements - First \$25,000	311				25,000.00
Subawards Under Subagreements - In Excess of \$25,000	312				66,295.00
<i>Other Purchased Services:</i>					
Subawards Under Subagreements - First \$25,000	391				0.00
Subawards Under Subagreements - In Excess of \$25,000	392				0.00

FOOD SERVICE SUPPLIES SUBOBJECT	Subobject	Special Revenue Food Services 410
Supplies	510	203,994.27
Food	570	1,988,888.34
Donated Foods	580	240,357.82

Teacher Salaries	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Basic Programs 101, 102 and 103 (Function 5100)	120	8,463,173.77	437,953.91	8,901,127.68
Basic Programs 101, 102 and 103 (Function 5100)	140	306,825.22	3,556.60	310,381.82
Basic Programs 101, 102 and 103 (Function 5100)	750			0.00
Total Basic Program Salaries		8,769,998.99	441,510.51	9,211,509.50
Other Programs 130 (ESOL) (Function 5100)	120	668,554.60	34,596.49	703,151.09
Other Programs 130 (ESOL) (Function 5100)	140	24,237.88	280.96	24,518.84
Other Programs 130 (ESOL) (Function 5100)	750			0.00
Total Other Program Salaries		692,792.48	34,877.45	727,669.93
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	3,248,849.05	168,122.05	3,416,971.10
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	117,784.28	1,365.31	119,149.59
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750			0.00
Total ESE Program Salaries		3,366,633.33	169,487.36	3,536,120.69
Career Program 300 (Function 5300)	120	197,451.61	10,217.76	207,669.37
Career Program 300 (Function 5300)	140	7,158.44	82.98	7,241.42
Career Program 300 (Function 5300)	750			0.00
Total Career Program Salaries		204,610.05	10,300.74	214,910.79
TOTAL		13,034,034.85	656,176.06	13,690,210.91

Textbooks (used for classroom instruction)	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Total
Textbooks (Function 5000)	520	493,722.25		493,722.25

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2019

Exhibit K-13
 FDOE Page 21

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Student Transportation	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Tools	Total Amount
<i>I. Instruction:</i>							
Basic	5100					0.00	
Exceptional	5200					0.00	
Career Education	5300					0.00	
Adult General	5400					0.00	
Prekindergarten	5500					0.00	
Other Instruction	5900					0.00	
Subtotal - Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00
<i>II. School Safety:</i>							
Total Flexible Spending Expenditures		0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)							
Expenditures:	Fund Number	Direct Payment (FEFP) (Subobject 393)	Direct Payment (Non-FEFP) (Subobject 394 & 794)	Direct Payment (Non-FEFP) (Subobject 793)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
General Fund	100	3,534,365.33					3,534,365.33
Special Revenue Funds - Food Service	410						0.00
Special Revenue Funds - Other Federal Programs	420						0.00
Capital Projects Funds	3XX						0.00
Total Charter School Distributions		3,534,365.33	0.00	0.00	0.00	0.00	3,534,365.33
LIFELONG LEARNING (Lifetime Learning expenditures are used in federal reporting)							
Expenditures:	Account Number	Amount					
General Fund	5900						
Special Revenue Funds - Other Federal Programs	5900						
Total	5900	0.00					

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)				
Earnings, Expenditures and Carryover Amounts:	Unexpended June 30, 2018	Earnings 2018-19	Expenditures 2018-19	Unexpended June 30, 2019
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education		101,095.78	101,095.78	
School Nurses and Health Care Services			101,095.78	
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medical Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			101,095.78	

General Fund Balance Sheet Information (This information is used in state reporting)		
Balance Sheet Amount, June 30, 2019	Fund Number	Amount
Total Assets and Deferred Outflows of Resources	100	6,896,234.40
Total Liabilities and Deferred Inflows of Resources	100	4,088,936.92

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 8a

Date of School Board Meeting: November 19, 2019

TITLE OF AGENDA ITEM: Letter Purchase Order for Services

DIVISION: Secondary Education

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

PURPOSE AND SUMMARY OF ITEM:

(Type and Double Space)

Board approval is requested to authorize the use of Agreement # DESF-030928-PAEC for the following

Letter of Purchase Orders:

2019-FL82-JTAY

FUND SOURCE: General Funds

AMOUNT: \$31,410.26

PREPARED BY: Sylvia R. Jackson, Ed.D.



POSITION: Area Director of Secondary Education/ Director of Adult, Career and Technical Education

INSTRUCTIONS TO BE COMPLETED BY PREPARER

2 Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered 2

CHAIRMAN'S SIGNATURE: page(s) numbered 2



DES of Florida, LLC

LETTER PURCHASE ORDER

This Letter Purchase Order (LPO) for services to be provided by DES of Florida, LLC (DES/Seller) to Gadsden County School Board (GCSB/Buyer) is issued pursuant to the above-referenced General or Master Agreement between the Panhandle Area Educational Consortium and DESF. Buyer hereby authorizes Seller to perform the following described services:

1. **Scope of Work:** Speech Pathologist
2. **Seller Contact:** Roy F. DeCastro, Managing Partner
DES of Florida, LLC
P.O. Box 13935
Tallahassee, FL 32317-3935
P: 850/893-1315 * F: 888/219-7972 * Email: rdecastro@desfsolutions.com
3. **Buyer Contact:** Bonnie Wood, Director of Finance
Gadsden County School Board
35 Martin Luther King Jr. Blvd.
Quincy, FL 32351
P: 850/627-9651 * Email: woodb@gcpsmail.com
4. **LPO Term:** December 1, 2019 – June 30, 2020. This LPO may be terminated without cause by Buyer upon 30 days' written notice to Seller. Buyer shall be required to pay Seller for services rendered to the effective date of termination. During the term of this LPO, Buyer may terminate or discontinue the items covered in this LPO for lack of appropriated funds.
5. **LPO Cost:** The total cost of this LPO, excluding expenses, shall not exceed \$31,410.26. Invoices will be billed at a rate of \$4,487.18 per billable month. Without exception, the fees listed in this LPO shall be in effect throughout the term of this LPO. Any additional compensation Buyer may elect to pay Seller beyond the terms specified in this LPO shall be preapproved, in writing, by Buyer to Seller and will be billed at the same markup percentage used to determine the total cost of this LPO. No overtime will be required with this LPO. All expenses, including travel, will be reasonable, verifiable and documented and must be pre-approved by Buyer. Included in the total cost is Paid Time Off (PTO), as follows:
 - Paid Holidays to match Buyer's holiday schedule;
 - Vacation and Sick/Personal hours/days will follow Buyer's policy; and
 - Any unused PTO at the completion of this LPO will be considered "used, paid and all obligations fulfilled."
6. **Invoicing:** Invoices detailing the fees and expenses, including a reference to this LPO number, shall be submitted to the Buyer monthly. The normal terms of payment will be "Net 30 Days" from receipt of Seller's invoice.

PRIVATE/PROPRIETARY: MUST BE STORED IN LOCKED FILE WHEN NOT IN USE.

Contains Private and/or Proprietary Information. May not be used or disclosed outside DES of Florida, LLC except pursuant to written agreement.

"Providing Professional Staffing Solutions"

7. **Deliverables:** Deliverables shall be those items described in Item 1 of this LPO and shall be further defined on an ongoing basis throughout the term of this LPO. In addition, deliverables shall be due as requested by the Buyer or Buyer-designated representatives associated with the Scope of Work referenced by this LPO.
8. **Public Records:** Seller specifically acknowledges its obligation to comply with State of Florida public records laws that require Seller to keep and maintain public records that Buyer would ordinarily and necessarily require in order to perform the services under this LPO; provide public access to such records on the same terms and conditions that Buyer would provide such public records, at a cost that does not exceed that provided by law; ensure that public records that are exempt, or confidential and exempt, from public records are not disclosed, except as authorized by law for the duration of the contract term and following completion of the contract if Seller does not transfer the records to Buyer; comply with all requirements for retaining public records and transfer, at no cost to Buyer, all public records in Seller's possession upon termination of this LPO; and destroy any duplicate public records which are exempt, or confidential and exempt, from public records disclosure requirements in accordance with §119.0701, Fla. Stats. (2015). If Seller keeps and maintains public records upon completion of the LPO, Seller shall meet all applicable requirements for retaining public records. All records stored electronically will be provided to Buyer, upon request, in a format that is compatible with the information technology systems of Buyer.

IF SELLER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SELLER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS LPO, SELLER SHOULD CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT Gadsden County Public Schools, Attn: Jane Butler, 35 Martin Luther King Jr. Boulevard, Quincy, Florida 32351, Phone: 850/627-9651, Email: butlerj@gcpsmail.com.

BUYER: Gadsden County School Board

By: _____
Authorized Signature

Name: **Roger P. Milton**
Title: Superintendent

Date: _____

By: _____
(Authorized Signature)

Name: **Steve Scott**
Title: Chairman

Date: _____

SELLER: DES of Florida, LLC

By: _____
Authorized Signature

Name: **Roy F. DeCastro**
Title: Managing Partner

Date: 11/7/2019

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 8b

DATE OF SCHOOL BOARD MEETING: November 19, 2019

TITLE OF AGENDA ITEM: Letter Purchase Order for Service

DIVISION:

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

PURPOSE AND SUMMARY OF ITEM:

Board approval is requested to authorize the use of Agreement #DESF-030928-PAEC for the following Letter Purchase Order: 2019-FL72-JSUB.

FUND SOURCE: General Fund

AMOUNT: \$27,910.68

PREPARED BY: Dr. Sylvia R. Jackson



POSITION: Area Director, Secondary Education

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 _____



LETTER PURCHASE ORDER

This Letter Purchase Order (LPO) for services to be provided by DES of Florida, LLC (DESF/Seller) to Gadsden County School Board (GCSB/Buyer) is issued pursuant to the above-referenced General or Master Agreement between the Panhandle Area Educational Consortium and DESF. Buyer hereby authorizes Seller to perform the following described services:

1. **Scope of Work:** Carpentry Instructor [Gadsden Technical Institute]
2. **Seller Contact:** Roy F. DeCastro, Managing Partner
DES of Florida, LLC
P.O. Box 13935
Tallahassee, FL 32317-3935
P: 850/893-1315 * F: 888/219-7972 * Email: rdecastro@desfsolutions.com
3. **Buyer Contact:** Bonnie Wood, Director of Finance
Gadsden County School Board
35 Martin Luther King Jr. Blvd.
Quincy, FL 32351
P: 850/627-9651 * Email: woodb@gcpsmail.com
4. **LPO Term:** October 7, 2019 – June 2, 2020. This LPO may be terminated without cause by Buyer upon 30 days' written notice to Seller. Buyer shall be required to pay Seller for services rendered to the effective date of termination. During the term of this LPO, Buyer may terminate or discontinue the items covered in this LPO for lack of appropriated funds.
5. **LPO Cost:** Invoices will be billed at a rate of \$31.22 per billable hour. Without exception, the fees listed in this LPO shall be in effect throughout the term of this LPO. Any additional compensation Buyer may elect to pay Seller beyond the terms specified in this LPO shall be preapproved, in writing, by Buyer to Seller and will be billed at the same markup percentage used to determine the total cost of this LPO. No overtime will be required with this LPO. All expenses, including travel, will be reasonable, verifiable and documented and must be pre-approved by Buyer. This LPO contract does not include Paid Time Off (PTO).
6. **Invoicing:** Invoices detailing the fees and expenses, including a reference to this LPO number, shall be submitted to the Buyer monthly. The normal terms of payment will be "Net 30 Days" from receipt of Seller's invoice.
7. **Deliverables:** Deliverables shall be those items described in Item 1 of this LPO and shall be further defined on an ongoing basis throughout the term of this LPO. In addition, deliverables shall be due as requested by the Buyer or Buyer-designated representatives associated with the Scope of Work referenced by this LPO.

PRIVATE/PROPRIETARY: MUST BE STORED IN LOCKED FILE WHEN NOT IN USE.
Contains Private and/or Proprietary Information. May not be used or disclosed outside DES of Florida, LLC except pursuant to written agreement.

"Providing Professional Staffing Solutions"

8. **Public Records:** Seller specifically acknowledges its obligation to comply with State of Florida public records laws that require Seller to keep and maintain public records that Buyer would ordinarily and necessarily require in order to perform the services under this LPO; provide public access to such records on the same terms and conditions that Buyer would provide such public records, at a cost that does not exceed that provided by law; ensure that public records that are exempt, or confidential and exempt, from public records are not disclosed, except as authorized by law for the duration of the contract term and following completion of the contract if Seller does not transfer the records to Buyer; comply with all requirements for retaining public records and transfer, at no cost to Buyer, all public records in Seller's possession upon termination of this LPO; and destroy any duplicate public records which are exempt, or confidential and exempt, from public records disclosure requirements in accordance with §119.0701, Fla. Stats. (2015). If Seller keeps and maintains public records upon completion of the LPO, Seller shall meet all applicable requirements for retaining public records. All records stored electronically will be provided to Buyer, upon request, in a format that is compatible with the information technology systems of Buyer.

IF SELLER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE SELLER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS LPO, SELLER SHOULD CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT Gadsden County Public Schools, Attn: Jane Butler, 35 Martin Luther King, Jr. Boulevard, Quincy, Florida 32351, Phone: 850/627-9651, Email: butlerj@gcpsmail.com.

BUYER: Gadsden County School Board

By: _____
Authorized Signature

Name: **Roger P. Milton**
Title: Superintendent

Date: _____

By: _____
Authorized Signature

Name: **Steve Scott**
Title: Chairman

Date: _____

SELLER: DES of Florida, LLC

By: 
Authorized Signature

Name: **Roy F. DeCastro**
Title: Managing Partner

Date: 10/01/2019

SUMMARY SHEET
RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 8c
DATE OF SCHOOL BOARD MEETING: November 19, 2019

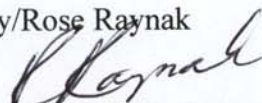
TITLE OF AGENDA ITEM: Approval of U.S. Department of Education (USDE) Grant Award for Elevate Rural Florida (ERF) a.k.a. School Climate Transformation Grant

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

PURPOSE AND SUMMARY OF ITEM:

In a partnership with PAEC, Gadsden County will implement an evidence-based climate transformation initiative in 16 high-need schools across six rural counties in PAEC. This is a USDE grant. Gadsden is the fiscal agent and will be partnering with Franklin, Jefferson, Liberty, Madison, and Taylor County School Districts. The five-year project will serve 700 instructional and leadership staff and impact over 13,000 K-12 students. The project will integrate and enhance multi-tier systems of support (MTSS) with restorative, equity-focused and culturally responsive practices. Three primary goals of the project are to improve school climate through MTSS implementation; reduce inequities including student disparities in discipline and academic performance; and develop sustainability through family engagement and community partnerships. Professional learning opportunities will be provided to staff, along with technical assistance to implement MTSS with fidelity. Professional Learning Communities will be developed to help implement restorative practices and social-emotional learning. Cross-district mental health specialists will provide coaching, training, and support to targeted staff and schools. The project's intended outcomes are to decrease discipline incidents, decrease substance abuse, improve academic performance, and improve school climate at targeted high-need schools.

FUND SOURCE:	FEDERAL
AMOUNT:	\$739,286.00 year 1
	\$725,631.00 year 2
	\$703,631.00 year 3
	\$692,631.00 year 4
	\$681,443.00 year 5
	Total \$3,542,602.00

PREPARED BY: Dr. Maria Pouncey/Rose Raynak
POSITION: Directors 

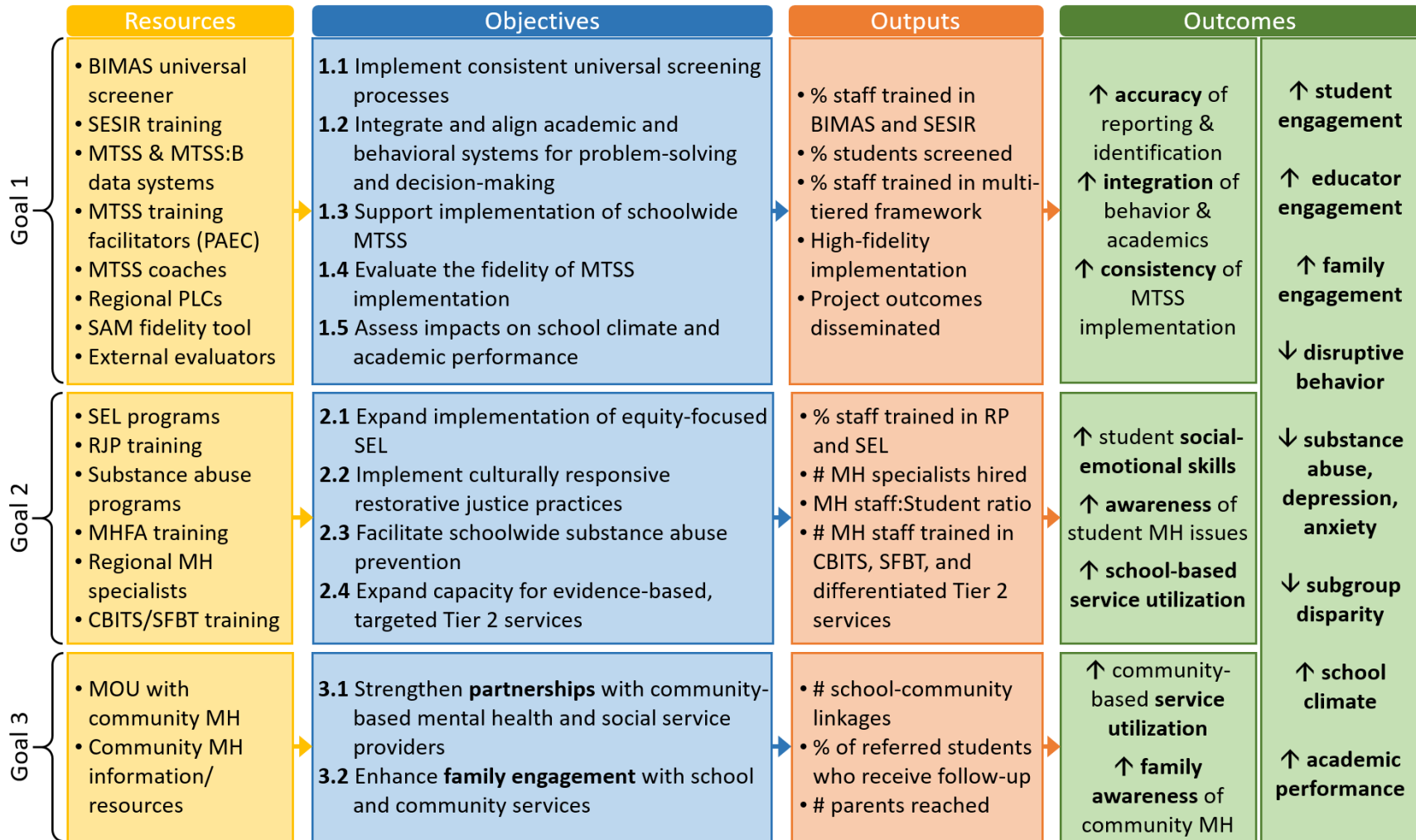
INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

 Number of ORIGINAL SIGNATURES NEEDED by preparer.
SUPERINTENDENT'S SIGNATURE: page(s) numbered
CHAIRMAN'S SIGNATURE: page(s) numbered
REVIEWED BY:

Goals, Objectives, and Measurable Outcomes:

Goal 1. Improve school climate through enhanced quality, fidelity, and consistency of MTSS implementation.	
Objectives	Measurable Outcomes
1.1 Implement consistent universal screening processes	<ul style="list-style-type: none"> • Percent of students screened • Percent of staff trained • Number of trainings (GPRA) • Number of students identified for Tier 2/3 services
1.2 Integrate and align academic and behavioral systems for problem-solving and data-driven decision-making	<ul style="list-style-type: none"> • Number of academic-behavioral MTSS PLCs
1.3 Support schoolwide MTSS through PD, targeted technical assistance, and job-embedded coaching and feedback	<ul style="list-style-type: none"> • Percent of teachers, leaders, and staff trained • Number of PD events (GPRA) • Number of TA events (GPRA)
1.4 Evaluate the fidelity of MTSS implementation	<ul style="list-style-type: none"> • Number of schools implementing MTSS with fidelity (GPRA)
1.5 Empirically assess the impact of <i>Elevate Rural Florida</i> on school climate (including safety, engagement, and environment) and student achievement	<ul style="list-style-type: none"> • Percent of students reporting increases in climate • Percent of teachers, leaders, and school staff reporting increases in climate • Number of schools with improved climate (GPRA) • Percent of students scoring at levels of proficiency on State assessments
Goal 2. Reduce inequities, including racial, social, and socio-economic disparities in discipline and academic performance, through equity-focused social-emotional learning and culturally responsive restorative justice practices.	
Objectives	Measurable Outcomes
2.1 Expand implementation of equity-focused Social-Emotional Learning within MTSS framework	<ul style="list-style-type: none"> • Number of PD events (GPRA)
2.2 Implement culturally responsive restorative justice practices within MTSS framework	<ul style="list-style-type: none"> • Number of trainings (GPRA) • Number of Regional PLCs conducted
2.3 Facilitate schoolwide substance abuse prevention within MTSS framework	<ul style="list-style-type: none"> • Number of schools implementing opioid abuse prevention (GPRA) • Number of schools with decreases in alcohol-related suspensions/expulsions (GPRA) • Number of schools with decreases in drug-related suspensions/expulsions (GPRA) • Number of individuals completing MHFA training
2.4 Expand capacity for evidence-based, targeted, and differentiated Tier 2 service provision	<ul style="list-style-type: none"> • Number of mental health staff per school • Number of Tier 2 interventions utilized • Number of students served by Tier 2 interventions
Goal 3. Sustain climate change through family and community engagement.	
Objectives	Measurable Outcomes
3.1 Strengthen partnerships with community-based mental health and social service providers	<ul style="list-style-type: none"> • Number of linkages between schools and community service providers • Percent of students referred for Tier 3 who receive follow-up at the school level
3.2 Enhance family engagement with school and community services	<ul style="list-style-type: none"> • Percent of students/families utilizing community-based services

Logic Model



Project Activities aligned with Objectives:

Project Objectives	Activities
1.1 Implement consistent universal screening processes	<ul style="list-style-type: none"> ✓ Train school mental health staff in BIMAS universal screening tool ✓ Provide school staff training on SESIR reporting
1.2 Integrate and align academic and behavioral systems for problem-solving and data-driven decision-making	<ul style="list-style-type: none"> ✓ Fully integrate MTSS and MTSS:B data systems ✓ Facilitate MTSS PLCs to strengthen collaboration of academic and behavior teams
1.3 Support schoolwide MTSS through universal PD, targeted technical assistance, and job-embedded coaching and feedback	<ul style="list-style-type: none"> ✓ Provide universal, cross-district PD to teachers, leaders, and school staff in MTSS ✓ Provide targeted school and district technical assistance in MTSS ✓ Facilitate job-embedded coaching and mentoring ✓ Facilitate district-, school-, and individual-level progress monitoring, feedback, reflective practice
1.4 Evaluate the fidelity of MTSS implementation	<ul style="list-style-type: none"> ✓ Train school/district leaders in Self-Assessment of MTSS implementation tool (SAM)
1.5 Empirically assess the impact of <i>Elevate Rural Florida</i> on school climate (including safety, engagement, and environment) and student achievement	<ul style="list-style-type: none"> ✓ Conduct quasi-experimental study to assess overall project impacts ✓ Assess the impact of various implementation factors on program effectiveness
2.1 Expand implementation of equity-focused Social-Emotional Learning within MTSS framework	<ul style="list-style-type: none"> ✓ Implement evidence-based SEL programs (Specify a few as options) ✓ Facilitate training in Emotional Poverty
2.2 Implement culturally responsive restorative justice practices within MTSS framework	<ul style="list-style-type: none"> ✓ Facilitate within-school and cross-district restorative practices PD through Regional Learning Communities model
2.3 Facilitate schoolwide substance abuse prevention within MTSS framework	<ul style="list-style-type: none"> ✓ Implement substance abuse prevention curriculum (specify – focus on opioid prevention) ✓ Train students in Teen Mental Health First Aid ✓ Expand Youth MHFA training to include additional staff, parents, and community reps ✓ FSU- understanding toxic stress
2.4 Expand capacity for evidence-based, targeted, and differentiated Tier 2 service provision	<ul style="list-style-type: none"> ✓ Hire school-based mental health staff ✓ Expand number and types of interventions/programs ✓ Provide PD to school MH staff on delivering differentiated Tier 2 services
3.1 Strengthen partnerships with community-based mental health and social service providers	<ul style="list-style-type: none"> ✓ Streamline and refine Tier 3 referral processes ✓ Define cross-agency communication, collaboration, and follow-up processes
3.2 Enhance family engagement with school and community services	<ul style="list-style-type: none"> ✓ Activities???– from FL PBS guide

Implementation of MTSS: Evidence-based practices and tiered implementation

	Culturally Responsive RJP	Transformative SEL	Integrated Mental Health/Safety
Tier 1 (universal supports)	<ul style="list-style-type: none"> • Proactive Circles • Morning meeting • Morning message • Community Circles • Listening Conferences <p style="text-align: center;">✓ Competitive Preference Priority 1</p>	<ul style="list-style-type: none"> • SEL Skills Development: e.g., persistence, belongingness, conflict resolution • SEL Programming: e.g., PATHS, Conscious Discipline, Responsive Classroom, Second Step, Sanford Harmony • Project-based learning • Bullying Prevention <p style="text-align: center;">✓ Competitive Preference Priority 2</p>	<ul style="list-style-type: none"> • Universal screening • Substance abuse and violence prevention • FortifyFL suspicious activity reporting app • District threat assessment <p style="text-align: center;">✓ Competitive Preference Priority 3</p>
Tier 2 (targeted supports)	<ul style="list-style-type: none"> • Restorative circles • Conflict resolution • Peer mediation • Restitution • Community Service 	<ul style="list-style-type: none"> • Check in/Check out • SEL/Social-Skills groups 	<ul style="list-style-type: none"> • School-based Mental Health teams (MTSS and MTSS:B) • Small-group counseling • Substance Abuse Program
Tier 3 (intensive supports)	<ul style="list-style-type: none"> • Family conferences 	<ul style="list-style-type: none"> • Individual student mentoring 	<ul style="list-style-type: none"> • Individual school-based counseling interventions: e.g., CBITS, SFBT • Community-based counseling referrals • Individual Student Safety Plans

Building LEA Capacity for implementing Evidence-based Practices:

Evidence-Based Practice	Ensuring Successful Implementation within MTSS framework	PD, Training, & Technical Assistance
Culturally Responsive RJP	<ul style="list-style-type: none"> • Stakeholder engagement, buy-in • Development of RJP fidelity assessment tool, aligned with SAM • Integration of RJP into behavioral expectations 	<ul style="list-style-type: none"> • Restorative justice PD (Rufus Lott) • Leading circles • Anti-bias and modern racism PD • Job-embedded coaching/mentoring • Regional PLCs
Transformative SEL	<ul style="list-style-type: none"> • Stakeholder engagement, buy-in • Selection of school-based SEL program appropriate for student needs • Development of SEL fidelity assessment tool, aligned with SAM • Integration of SEL into behavioral expectations 	<ul style="list-style-type: none"> • Emotional Poverty training (online train-the-trainer model) • Culturally responsive teaching • Project-based learning • Bullying prevention training for teachers, school leaders, MH staff • Coaching (PLC & one-on one) • Regional PLCs
Integrated Mental Health/Safety	<ul style="list-style-type: none"> • Recruitment/selection of school-based and regional mental health staff • Selection of school-based substance abuse and violence prevention program appropriate for school needs • Development of strategies for responding to FortifyFL tips • Integration of MTSS and MTSS:B data • Threat assessment team... 	<ul style="list-style-type: none"> • BIMAS universal screener training • Substance abuse/violence prevention program PD • CBITS/SFBT training for MH staff • Referral process training • MTSS/MTSS:B PLCs

Project Abstract: *Elevate Rural Florida*

Gadsden County School District (GCSD), in partnership with the Panhandle Area Educational Consortium – a consortium of small and rural LEAs – will implement *Elevate Rural Florida*, an evidence-based climate transformation initiative, in **16 high-need schools** across **six (6) rural LEAs** in Florida’s Panhandle. Leveraging the consortia model, whereby small and rural LEAs are “better together,” GCSD will partner with Franklin, Jefferson, Liberty, Madison, and Taylor County School Districts to address **Absolute Priority 1** (improving school climate), **Absolute Priority 2** (LEAs that are rural), and three **Competitive Preference Priorities** (CPP 1, 2, and 3). *Elevate* will target high-need schools that serve 8,300 of the highest-need students in the state (i.e., 98% economically disadvantaged, 59% minority, and academically low-performing).

Over the course of the five-year project period, *Elevate* will serve **700 instructional and leadership staff** and impact the lives of over **13,000 K-12 students**. The project will integrate evidence-based solutions for implementing and enhancing MTSS with restorative, equity-focused, and culturally responsive practices to achieve **three primary goals**: (1) Improve school climate through enhanced quality, fidelity, and consistency of MTSS implementation; (2) Reduce inequities, including racial, socio-economic, and other high-need student disparities in discipline and academic performance, through tiered implementation of culturally responsive evidence-based practices; and (3) Develop sustainability through family engagement and community partnerships.

Project activities include: Providing staff with professional development (PD) and technical assistance in implementing MTSS with fidelity; Facilitating job-embedded PD, coaching, and regional Professional Learning Communities for implementing evidence-based practices, including restorative justice and social-emotional learning; Hiring regional, cross-

district mental health specialists to support expanded school mental health, safety, and substance abuse prevention activities; Integrating academic, behavioral, and social-emotional data for problem-solving and decision-making; and strengthening connections between schools, families, and community service agencies.

The project is designed to achieve the following **intended outcomes**: increased MTSS fidelity and consistency; increased student, educator, and family engagement; decreased disciplinary referrals, suspensions, and expulsions (including those related to drugs and alcohol); decreased rates of student substance abuse, depression, and anxiety; improved academic performance; decreased subgroup disparity in discipline and achievement; and improved school climate at the targeted high-need schools outlined below:

LEA	School	Location	Total students	% Free and Reduced Lunch
Franklin	Franklin County School	Eastpoint, FL 32328	865	100%
Gadsden	Gadsden County High School	27001 Blue Star Hwy, Havana, FL 32333	977	100%
Gadsden	West Gadsden Middle School	200 Providence Rd, Quincy, FL 32351	677	100%
Gadsden	James A. Shanks Middle School	1400 W King St, Quincy, FL 32351	387	100%
Jefferson	Jefferson County Middle-Somerset Charter School	50 David Road, Monticello, FL 32344	172	87.7%
Jefferson	Jefferson County High-Somerset Charter School	50 David Road, Monticello, FL 32344	180	79.5%
Jefferson	Jefferson County Elementary-Somerset Charter School	50 David Road, Monticello, FL 32344	417	76.4%
Liberty	Liberty County High School	12592 NW Myers Ann St, Bristol, FL 32321	340	100%
Liberty	W. R. Tolar K-8 School	14745 Hwy 12 S, Bristol, FL 32321	495	100%
Liberty	Hosford Elementary Jr High School	16827 FL-65, Hosford, FL 32334	359	97.2%
Madison	Madison County High School	2649 US-90, Madison, FL 32340	124	94.8%
Madison	Madison County Central School	2093 US-90, Madison, FL 32340	510	100%
Madison	Greenville Elementary School	729 Southwest Overstreet Avenue, Greenville, FL 32331	996	100%
Taylor	Taylor County Middle School	601 E Lafayette St, Perry, FL 32347	559	100%
Taylor	Taylor County Elementary	1600 E Green St, Perry, FL 32347	578	100%
Taylor	Taylor County High School	900 N Johnson Strippling Rd, Perry, FL 32347	711	100%



**US Department of Education
Washington, D.C. 20202**

S184G190057

GRANT AWARD NOTIFICATION

1	RECIPIENT NAME School Board of Gadsden County 35 Martin Luther King Blvd Quincy, FL 32351 - 3843	2	AWARD INFORMATION <table style="width:100%; border:none;"> <tr> <td style="padding-right:20px;">PR/AWARD NUMBER</td> <td>S184G190057</td> </tr> <tr> <td>ACTION NUMBER</td> <td>1</td> </tr> <tr> <td>ACTION TYPE</td> <td>New</td> </tr> <tr> <td>AWARD TYPE</td> <td>Discretionary (Research and Development)</td> </tr> </table>	PR/AWARD NUMBER	S184G190057	ACTION NUMBER	1	ACTION TYPE	New	AWARD TYPE	Discretionary (Research and Development)											
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3	PROJECT STAFF RECIPIENT PROJECT DIRECTOR Rose Raynak (850) 627-9651 raynakr@gcpsmail.com EDUCATION PROGRAM CONTACT Carlette R KyserPegram (202) 453-6732 Carlette.KyserPegram@ed.gov EDUCATION PAYMENT HOTLINE G5 PAYEE HELPDESK 888-336-8930 edcaps.user@ed.gov	4	PROJECT TITLE 84.184G Elevate Rural Florida (ERF)																			
5	KEY PERSONNEL <table style="width:100%; border:none;"> <thead> <tr> <th style="text-align:left;"><u>NAME</u></th> <th style="text-align:left;"><u>TITLE</u></th> <th style="text-align:left;"><u>LEVEL OF EFFORT</u></th> </tr> </thead> <tbody> <tr> <td>Rose Raynak</td> <td>Project Director</td> <td>10 %</td> </tr> </tbody> </table>			<u>NAME</u>	<u>TITLE</u>	<u>LEVEL OF EFFORT</u>	Rose Raynak	Project Director	10 %													
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6	AWARD PERIODS <table style="width:100%; border:none;"> <tr> <td style="padding-right:20px;">BUDGET PERIOD</td> <td>10/01/2019 - 09/30/2020</td> </tr> <tr> <td>PERFORMANCE PERIOD</td> <td>10/01/2019 - 09/30/2024</td> </tr> </table> FUTURE BUDGET PERIODS <table style="width:100%; border:none;"> <thead> <tr> <th style="text-align:left;"><u>BUDGET PERIOD</u></th> <th style="text-align:left;"><u>DATE</u></th> <th style="text-align:left;"><u>AMOUNT</u></th> </tr> </thead> <tbody> <tr> <td>2</td> <td>10/01/2020 - 09/30/2021</td> <td>\$725,631.00</td> </tr> <tr> <td>3</td> <td>10/01/2021 - 09/30/2022</td> <td>\$703,631.00</td> </tr> <tr> <td>4</td> <td>10/01/2022 - 09/30/2023</td> <td>\$692,631.00</td> </tr> <tr> <td>5</td> <td>10/01/2023 - 09/30/2024</td> <td>\$681,443.00</td> </tr> </tbody> </table>			BUDGET PERIOD	10/01/2019 - 09/30/2020	PERFORMANCE PERIOD	10/01/2019 - 09/30/2024	<u>BUDGET PERIOD</u>	<u>DATE</u>	<u>AMOUNT</u>	2	10/01/2020 - 09/30/2021	\$725,631.00	3	10/01/2021 - 09/30/2022	\$703,631.00	4	10/01/2022 - 09/30/2023	\$692,631.00	5	10/01/2023 - 09/30/2024	\$681,443.00
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9	LEGISLATIVE AND FISCAL DATA <table style="width:100%; border:none;"> <tr> <td style="padding-right:20px;">AUTHORITY:</td> <td>PL 107-110 IV-A SAFE & DRUG-FREE SCHOOLS & COMMUNITIES ACT OF ESEA, AS AMENDED</td> </tr> <tr> <td>PROGRAM TITLE:</td> <td>SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES - NATIONAL PROGRAMS</td> </tr> </table>			AUTHORITY:	PL 107-110 IV-A SAFE & DRUG-FREE SCHOOLS & COMMUNITIES ACT OF ESEA, AS AMENDED	PROGRAM TITLE:	SAFE AND DRUG-FREE SCHOOLS AND COMMUNITIES - NATIONAL PROGRAMS															
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GRANT AWARD NOTIFICATION

CFDA/SUBPROGRAM NO: 84.184G

FUND CODE	FUNDING YEAR	AWARD YEAR	ORG. CODE	CATEGORY	LIMITATION	ACTIVITY	CFDA	OBJECT CLASS	AMOUNT
0203A	2019	2019	ES000000	B	GA1	GGG	184	4101C	\$739,286.00

10

PR/AWARD NUMBER: S184G190057
 RECIPIENT NAME: School Board of Gadsden County
 GRANTEE NAME: SCHOOL BOARD OF GADSDEN COUNTY
 35 MARTIN LUTHER KING JR BLVD,
 QUINCY, FL 32351 - 4411

PROGRAM INDIRECT COST TYPE: Unrestricted

PROJECT INDIRECT COST RATE:

TERMS AND CONDITIONS

(1) THE FOLLOWING ITEMS ARE INCORPORATED IN THE GRANT AGREEMENT:

- 1) THE RECIPIENT'S APPLICATION (BLOCK 2);
- 2) THE APPLICABLE EDUCATION DEPARTMENT REGULATIONS: 2 CFR PART 180, NONPROCUREMENT DEBARMENT AND SUSPENSION AS ADOPTED AT 2 CFR PART 3485; 2 CFR PART 200 AS ADOPTED AT 2 CFR 3474 (BLOCK 8), AND 34 CFR PARTS 75, 77, 79, 81, 82, 84, 86, 97, 98, 99; AND THE PROGRAM REGULATIONS SPECIFIED IN BLOCK 8; AND
- 3) THE SPECIAL TERMS AND CONDITIONS SHOWN AS ATTACHMENTS IN BLOCK 8 ON THE INITIAL AWARD APPLY UNTIL CHANGED.

THIS AWARD SUPPORTS ONLY THE BUDGET PERIOD SHOWN IN BLOCK 6. IN ACCORDANCE WITH 34 CFR 75.253, THE SECRETARY CONSIDERS, AMONG OTHER THINGS, CONTINUED FUNDING IF:

- 1) CONGRESS HAS APPROPRIATED SUFFICIENT FUNDS UNDER THE PROGRAM,
- 2) THE DEPARTMENT DETERMINES THAT CONTINUING THE PROJECT WOULD BE IN THE BEST INTEREST OF THE GOVERNMENT,
- 3) THE GRANTEE HAS MADE SUBSTANTIAL PROGRESS TOWARD MEETING THE GOALS AND OBJECTIVES OF THE PROJECT,
- 4) THE SECRETARY ESTABLISHED PERFORMANCE MEASUREMENT REQUIREMENTS FOR THE GRANT IN THE APPLICATION NOTICE, THE PERFORMANCE TARGETS IN THE GRANTEE'S APPROVED APPLICATION,
- 5) THE RECIPIENT HAS SUBMITTED REPORTS OF PROJECT PERFORMANCE AND BUDGET EXPENDITURES THAT MEET THE REPORTING REQUIREMENTS FOUND AT 34 CFR 75.118, 2 CFR 200.327 AND 200.328, AND ANY OTHER REPORTING REQUIREMENTS ESTABLISHED BY THE SECRETARY,
- 6) THE GRANTEE HAS MAINTAINED FINANCIAL AND ADMINISTRATIVE MANAGEMENT SYSTEMS THAT MEET THE REQUIREMENTS IN 2 CFR 200.302, FINANCIAL MANAGEMENT, AND 2 CFR 200.303, INTERNAL CONTROLS.

IN ACCORDANCE WITH 2 CFR 200.308(c)(2) CHANGES TO KEY PERSONNEL IDENTIFIED IN BLOCK 5 MUST RECEIVE PRIOR APPROVAL FROM THE DEPARTMENT.

THE SECRETARY ANTICIPATES FUTURE FUNDING FOR THIS AWARD ACCORDING TO THE SCHEDULE IDENTIFIED IN BLOCK 6. THESE FIGURES ARE ESTIMATES ONLY AND DO NOT BIND THE SECRETARY TO FUNDING THE AWARD FOR THESE PERIODS OR FOR THE SPECIFIC AMOUNTS SHOWN. THE RECIPIENT WILL BE NOTIFIED OF SPECIFIC FUTURE FUNDING ACTIONS THAT THE SECRETARY TAKES FOR THIS AWARD.



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Washington, D.C. 20202

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GRANT AWARD NOTIFICATION

- (2) The Office of Management and Budget requires all Federal agencies to assign a Federal Award Identifying Number (FAIN) to each of their financial assistance awards. The PR/AWARD NUMBER identified in Block 2 is your FAIN.

If subawards are permitted under this grant, and you choose to make subawards, you must document the assigned PR/AWARD NUMBER (FAIN) identified in Block 2 of this Grant Award Notification on each subaward made under this grant. The term subaward means:

1. A legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
 2. The term does not include your procurement of property and services needed to carry out the project or program (The payments received for goods or services provided as a contractor are not Federal awards, see 2 CFR 200.501(f) of the OMB Uniform Guidance: "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards").
 3. A subaward may be provided through any legal agreement, including an agreement that you or a subrecipient considers a contract.
- (3) You are authorized, in carrying out this grant, to utilize the higher threshold set for micro-purchase and simplified acquisition thresholds for federal assistance under this grant or under a contract you award under this grant established by recent statutory changes. These statutory changes raise the threshold for micro-purchases under Federal financial assistance awards to \$10,000 and raise the threshold for simplified acquisitions to \$250,000 for recipients. These higher thresholds are not effective until implemented in the Federal Acquisition Regulations (FAR) at 48 CFR Subpart 2.1 (Definitions), which has not yet occurred. See 2 CFR 200.67 and 200.88. For FY 2018, OMB is granting an exception allowing recipients to use the higher thresholds in advance of changes to the FAR. Please refer to Office of Management and Budget's Memorandum 18-18 regarding the statutory changes. If you have any questions about these regulations, please contact the program officer identified in Block 3 of this GAN.
- (4) Unless this grant solely funds research, you must comply with new regulations regarding awards to faith-based organizations (FBOs) that provide beneficiary services under this grant or under a contract you award to provide beneficiary services under this grant. These new regulations clarify the rights of FBOs and impose certain duties on FBOs regarding the referral of beneficiaries they serve. See 34 CFR 75.52, 75.712-75.714, appendix A to part 75, and 2 CFR 3474.15. The Department has established a web page that provides guidance on the new regulations, including FAQs and other implementation tools, which is available at <http://www2.ed.gov/policy/fund/reg/fbc-reg.html>. If you have any questions about these regulations, please contact the Education Program Contact identified in Block 3 of this GAN.
- (5) Reimbursement of indirect costs is subject to the availability of funds and statutory and regulatory restrictions. The negotiated indirect cost rate agreement authorizes a non-Federal entity to draw down indirect costs from the grant awards. The following conditions apply to the below entities.

A. All entities (other than institutions of higher education (IHE))

The GAN for this grant award shows the indirect cost rate that applies on the date of the initial grant for this project. However, after the initial grant date, when a new indirect cost rate agreement is negotiated, the newly approved indirect cost rate supersedes the indirect cost rate shown on the GAN for the initial grant. This new indirect cost rate should be applied according to the period specified in the indirect cost rate agreement, unless expressly limited under EDGAR or program regulations. Any grant award with an approved budget can amend the budget to account for a change in the indirect cost rate. However, for a discretionary grant award any material changes to the budget which may impact the scope or objectives of the grant must be discussed with the program officer at the Department. See 34 CFR 75.560 (d)(3) (ii) (part 75 of EDGAR).

B. Institutions of higher education (IHE)

Under 2 CFR part 200, Appendix III, Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), the Department must apply the negotiated indirect cost rate in effect on



**US Department of Education
Washington, D.C. 20202**

S184G190057

GRANT AWARD NOTIFICATION

the date of the initial grant award to every budget period of the project, including all continuation grants made for this project. See 2 CFR Part 200, Appendix III, paragraph C.7. Therefore, the GAN for each continuation grant will show the original indirect cost rate and it applies to the entire period of performance of this project. If the indirect cost rate agreement that is applicable to this grant does not extend to the end of the grant s project period, the indirect cost rate set at the start of the project period must still be applied to the end of project period regardless of the fact that the rate has otherwise expired.

Signature Not Verified

Digitally signed by Tina Hunter

Date: Mon Sep 30 17:44:53 EDT 2019



AUTHORIZING OFFICIAL

DATE

Ver. 1

Elevate Rural Florida

Gadsden County School District (GCSD), in partnership with the Panhandle Area Educational Consortium – a consortium of small and rural LEAs – will implement *Elevate Rural Florida*, an evidence-based climate transformation initiative, in **16 high-need schools** across **six (6) rural LEAs** within the PAEC Consortium. GCSD is the fiscal agent and will partner with Franklin, Jefferson, Liberty, Madison, and Taylor County School Districts.

Over the course of the five-year project period, **Elevate** will serve **700 instructional and leadership staff** and impact the lives of over **13,000 K-12 students**. The project will integrate evidence-based solutions for implementing and enhancing MTSS with restorative, equity-focused, and culturally responsive practices to achieve **three primary goals**: (1) Improve school climate through enhanced quality, fidelity, and consistency of MTSS implementation; (2) Reduce inequities, including racial, socio-economic, and other high-need student disparities in discipline and academic performance, through tiered implementation of culturally responsive evidence-based practices; and (3) Develop sustainability through family engagement and community partnerships.

Project activities include: Providing staff with professional development (PD) and technical assistance in implementing MTSS with fidelity; Facilitating job-embedded PD, coaching, and regional Professional Learning Communities for implementing evidence-based practices, including restorative justice and social-emotional learning; Hiring regional, cross-district mental health specialists to support expanded school mental health, safety, and substance abuse prevention activities; Integrating academic, behavioral, and social-emotional data for problem-solving and decision-making; and strengthening connections between schools, families, and community service agencies.

Elevate will target high-need schools that serve 8,300 of the highest-need students in the state (i.e., 98% economically disadvantaged, 59% minority, and academically low-performing).

Over the course of the five-year project period, *Elevate* will serve **700 instructional and leadership staff** and impact the lives of over **13,000 K-12 students**.

Project activities include: Providing staff with professional development (PD) and technical assistance in implementing MTSS with fidelity; Facilitating job-embedded PD, coaching, and regional Professional Learning Communities for implementing evidence-based practices, including restorative justice and social-emotional learning; Hiring regional, cross-district mental health specialists to support expanded school mental health, safety, and substance abuse prevention activities; Integrating academic, behavioral, and social-emotional data for problem-solving and decision-making; and strengthening connections between schools, families, and community service agencies.

The project is designed to achieve the following **intended outcomes**: increased MTSS fidelity and consistency; increased student, educator, and family engagement; decreased disciplinary referrals, suspensions, and expulsions (including those related to drugs and alcohol); decreased rates of student substance abuse, depression, and anxiety; improved academic performance; decreased subgroup disparity in discipline and achievement; and improved school climate at the targeted high-need schools outlined below:

LEA	School	Location	Total students	% Free and Reduced Lunch
Franklin	Franklin County School	Eastpoint, FL 32328	865	100%
Gadsden	Gadsden County High School	27001 Blue Star Hwy, Havana, FL 32333	977	100%
Gadsden	West Gadsden Middle School	200 Providence Rd, Quincy, FL 32351	677	100%
Gadsden	James A. Shanks Middle School	1400 W King St, Quincy, FL 32351	387	100%
Jefferson	Jefferson County Middle-Somerset Charter School	50 David Road, Monticello, FL 32344	172	87.7%
Jefferson	Jefferson County High-Somerset Charter School	50 David Road, Monticello, FL 32344	180	79.5%
Jefferson	Jefferson County Elementary-Somerset Charter School	50 David Road, Monticello, FL 32344	417	76.4%
Liberty	Liberty County High School	12592 NW Myers Ann St, Bristol, FL 32321	340	100%
Liberty	W. R. Tolar K-8 School	14745 Hwy 12 S, Bristol, FL 32321	495	100%
Liberty	Hosford Elementary Jr High	16827 FL-65, Hosford, FL 32334	359	97.2%

	School			
Madison	Madison County High School	2649 US-90, Madison, FL 32340	124	94.8%
Madison	Madison County Central School	2093 US-90, Madison, FL 32340	510	100%
Madison	Greenville Elementary School	729 Southwest Overstreet Avenue, Greenville, FL 32331	996	100%
Taylor	Taylor County Middle School	601 E Lafayette St, Perry, FL 32347	559	100%
Taylor	Taylor County Elementary	1600 E Green St, Perry, FL 32347	578	100%
Taylor	Taylor County High School	900 N Johnson Stripling Rd, Perry, FL 32347	711	100%

Gadsden County will receive indirect, Project Manager allotment in addition to all services identified within the scope of the grant.



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF ELEMENTARY AND SECONDARY EDUCATION (OESE)

October 2, 2019

Rose Raynak
School Board of Gadsden County
35 Martin Luther King Boulevard
Quincy, FL 32351

RE: Application S184G190057

Dear Rose Raynak:

Congratulations! We have concluded the peer review process for the 2019 School Climate Transformation Grant Program_Local Educational Agency grant program (84.184G); and we are pleased to inform you that your application was recommended for funding.

Applications were reviewed by a panel of three peer reviewers with expertise in areas related to school climate and assessed using the selection criteria published in the Federal Register initial notice on June 10, 2019. A copy of the reviewers' evaluation of your application is attached. If you have questions about these comments, or about the review process, please contact Carlette KyserPegram by email at Carlette.KyserPegram@ed.gov.

Your assigned Office of Safe and Supportive Schools Program Officer will be in touch shortly to set up a post-award conference call. Please keep in mind, you are not permitted to expend any grant funds prior to your post-award call with your assigned Federal Project Officer.

Again, congratulations, and thank you for your commitment to improving school climate for students in your district. We look forward to working with you over the coming months.

Sincerely,

Carlette KyserPegram
Program Manager
Office of Safe and Supportive Schools

Enclosures
cc: Roger Milton

www.ed.gov

400 MARYLAND AVE., SW, WASHINGTON, DC 20202

The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.

PAEC, with Gadsden County, is pleased to announce that it is a winner of the 2019 US DOE School Climate Transformational Grant (SCTG)!

This is a 5-year \$3.5M grant

Quick Summary

SCTG provides funding for improving school climate through the development, enhancement, or expansion of multi-tiered systems of support. The proposed project will expand and refine schools' PBIS frameworks and implement evidence-based SEL programs to:

- Improve school safety
- Promote supportive academic, disciplinary, and physical environments
- Encourage and maintain respectful, trusting, and caring relationships throughout the school community

EXPLANATION OF BLOCKS ON THE GRANT AWARD NOTIFICATION

For Discretionary, Formula and Block Grants (See Block 2 of the Notification)

- 1. RECIPIENT NAME** - The legal name of the recipient or name of the primary organizational unit that was identified in the application, state plan or other documents required to be submitted for funding by the grant program.
- 2. AWARD INFORMATION** - Unique items of information that identify this notification.
 - PR/AWARD NUMBER** - A unique, identifying number assigned by the Department to each application. On funded applications, this is commonly known as the "grant number" or "document number." The PR/Award Number is also known as the Federal Award Identifying Number, or FAIN.
 - ACTION NUMBER** - A numeral that represents the cumulative number of steps taken by the Department to date to establish or modify the award through fiscal or administrative means. Action number "01" will always be "NEW AWARD"
 - ACTION TYPE** - The nature of this notification (e.g., NEW AWARD, CONTINUATION, REVISION, ADMINISTRATIVE)
 - AWARD TYPE** - The particular assistance category in which funding for this award is provided, i.e., DISCRETIONARY, FORMULA, or BLOCK. If this award was made under a Research and Development grant program, the terms RESEARCH AND DEVELOPMENT will appear under DISCRETIONARY, FORMULA OR BLOCK.
- 3. PROJECT STAFF** - This block contains the names and telephone numbers of the U.S. Department of Education and recipient staff who are responsible for project direction and oversight.
 - *RECIPIENT PROJECT DIRECTOR** - The recipient staff person responsible for administering the project. This person represents the recipient to the U.S. Department of Education.
 - EDUCATION PROGRAM CONTACT** - The U.S. Department of Education staff person responsible for the programmatic, administrative and business management concerns of the Department.
 - EDUCATION PAYMENT CONTACT** - The U.S. Department of Education staff person responsible for payments or questions concerning electronic drawdown and financial expenditure reporting.
- 4. PROJECT TITLE AND CFDA NUMBER** - Identifies the Catalog of Federal Domestic Assistance (CFDA) subprogram title and the associated subprogram number.
- 5.* KEY PERSONNEL** - Name, title and percentage (%) of effort the key personnel identified devotes to the project.
- 6. AWARD PERIODS** - Project activities and funding are approved with respect to three different time periods, described below:
 - BUDGET PERIOD** - A specific interval of time for which Federal funds are being provided from a particular fiscal year to fund a recipient's approved activities and budget. The start and end dates of the budget period are shown.
 - PERFORMANCE PERIOD** - The complete length of time the recipient is proposed to be funded to complete approved activities. A performance period may contain one or more budget periods.
 - *FUTURE BUDGET PERIODS** - The estimated remaining budget periods for multi-year projects and estimated funds the Department proposes it will award the recipient provided substantial progress is made by the recipient in completing approved activities, the Department determines that continuing the project would be in the best interest of the Government, Congress appropriates sufficient funds under the program, and the recipient has submitted a performance report that provides the most current performance information and the status of budget expenditures.
- 7. AUTHORIZED FUNDING** - The dollar figures in this block refer to the Federal funds provided to a recipient during the award periods.
 - *THIS ACTION** - The amount of funds obligated (added) or de-obligated (subtracted) by this notification.
 - *BUDGET PERIOD** - The total amount of funds available for use by the grantee during the stated budget period to this date.
 - *PERFORMANCE PERIOD** - The amount of funds obligated from the start date of the first budget period to this date.
 - RECIPIENT COST SHARE** - The funds, expressed as a percentage, that the recipient is required to contribute to the project, as defined by the program legislation or regulations and/or terms and conditions of the award.
 - RECIPIENT NON-FEDERAL AMOUNT** - The amount of non-federal funds the recipient must contribute to the project as identified in the recipient's application. When non-federal funds are identified by the recipient where a cost share is not a legislation requirement, the recipient will be required to provide the non-federal funds.
- 8. ADMINISTRATIVE INFORMATION** - This information is provided to assist the recipient in completing the approved activities and managing the project in accordance with U.S. Department of Education procedures and regulations.

DUNS/SSN - A unique, identifying number assigned to each recipient for payment purposes. The number is based on either the recipient's assigned number from Dun and Bradstreet or the individual's social security number.

***REGULATIONS** - Title 2 of the Code of Federal Regulations(CFR), Part 200 as adopted at 2 CFR 3474; the applicable parts of the Education Department General Administrative Regulations (EDGAR), specific program regulations (if any), and other titles of the CFR that govern the award and administration of this grant.

***ATTACHMENTS** - Additional sections of the Grant Award Notification that discuss payment and reporting requirements, explain Department procedures, and add special terms and conditions in addition to those established, and shown as clauses, in Block 10 of the award. Any attachments provided with a notification continue in effect through the project period until modified or rescinded by the Authorizing Official.

9. LEGISLATIVE AND FISCAL DATA - The name of the authorizing legislation for this grant, the CFDA title of the program through which funding is provided, and U.S. Department of Education fiscal information.

FUND CODE, FUNDING YEAR, AWARD YEAR, ORG.CODE, PROJECT CODE, OBJECT CLASS -

The fiscal information recorded by the U.S. Department of Education's Grants Management System (G5) to track obligations by award.

AMOUNT - The amount of funds provided from a particular appropriation and project code. Some notifications authorize more than one amount from separate appropriations and/or project codes. The total of all amounts in this block equals the amount shown on the line, "THIS ACTION" (See "AUTHORIZED FUNDING" above (Block 7)).

10. TERMS AND CONDITIONS - Requirements of the award that are binding on the recipient.

***PARTICIPANT NUMBER** - The number of eligible participants the grantee is required to serve during the budget year.

***GRANTEE NAME** - The entity name and address registered in the System for Award Management (SAM). This name and address is tied to the DUNS number registered in SAM under the name and address appearing in this field. This name, address and the associated DUNS is what is displayed in the SAM Public Search.

***PROGRAM INDIRECT COST TYPE** - The type of indirect cost permitted under the program (i.e. Restricted, Unrestricted, or Training).

***PROJECT INDIRECT COST RATE** - The indirect cost rate applicable to this grant.

***AUTHORIZING OFFICIAL** - The U.S. Department of Education official authorized to award Federal funds to the recipient, establish or change the terms and conditions of the award, and authorize modifications to the award

FOR FORMULA AND BLOCK GRANTS ONLY:

(See also Blocks 1, 2, 4, 6, 8, 9 and 10 above)

3. PROJECT STAFF - The U.S. Department of Education staff persons to be contacted for programmatic and payment questions.

7. AUTHORIZED FUNDING

CURRENT AWARD AMOUNT - The amount of funds that are obligated (added) or de-obligated (subtracted) by this action.

PREVIOUS CUMULATIVE AMOUNT - The total amount of funds awarded under the grant before this action.

CUMULATIVE AMOUNT - The total amount of funds awarded under the grant, this action included.

* This item differs or does not appear on formula and block grants.

UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF THE CHIEF FINANCIAL OFFICER
& CHIEF INFORMATION OFFICER

Rose Raynak
School Board of Gadsden County
35 Martin Luther King Blvd

Quincy, FL 32351 - 3843

SUBJECT: Payee Verification for Grant Award S184G190057

This is to inform you of the payee for the above listed grant award issued by the United States Department of Education

Grantee DUNS/SSN: 152811279

Grantee Name: SCHOOL BOARD OF GADSDEN COUNTY

Payee DUNS/SSN: 152811279

Payee Name: SCHOOL BOARD OF GADSDEN COUNTY

If any of the above information is not correct, please contact a Payee Customer Support Representative at 1-888-336-8930. Please send all the correspondence relating to the payee or bank information changes to the following address:

U.S. Department of Education
550 12th Street, SW
Room 6087
Washington, DC 20202

Attn: Stephanie Barnes
Phone: 202-245-8006

SPECIFIC GRANT CONDITIONS FOR PAYMENTS

THE G5 PAYMENTS MODULE

Payments under this award will be made through the G5-Payments module of the U.S. Department of Education's (Department) electronic payments system. The G5 Payments module within the Education Central Automated Processing Systems (EDCAPS) is administered by the Office of the Chief Information Officer, Financial Systems Services.

The internet address for G5 is <https://www.g5.gov>. To access the G5 Payments module, you must first have a G5 User Id and Password. You will need to request a G5 User Id and Password from the Department of Education by submitting an **External Access Security Form**. This form is electronically available during online registration under "*Not Registered? Sign Up*", when you access the website. The Department will issue G5 User IDs and Passwords to those individuals authorized by the payee to access G5 to request funds and report expenditures. User IDs and Passwords cannot be faxed or given over the phone, and may not be shared by multiple users. The External User Access Request Form must be completed and mailed to the following address:

U.S. Department of Education
Office of the Chief Information Officer
Mail Stop – 4138
Attn: G5 Functional Application Team
400 Maryland Avenue, SW
Washington, DC 20202

New grantees will be requested to provide pertinent information before they may begin requesting funds. Information to be provided includes:

- Designation of payee;
- Payee contacts and mailing addresses;
- Depositor account information; and
- Individuals authorized by the payee to access G5 to request funds - these individuals will be provided User IDs and passwords to access G5.

The payee is the entity identified by the grantee to handle the financial aspects of the grant (e.g., request payments, report expenditures, etc.). While a grantee may designate an entity to be its payee, alternatively, a grantee and payee may be the same entity.

Payees may begin requesting funds for the grantee once their award authorization is entered into G5 and the award start date is reached.

A copy of the Department of Education G5 Training Guide (*Guide*) is available on the G5 website at the "Help" link. The guide provides detailed instructions on all electronic payment processes. If you are not Internet capable, please contact the G5 Hotline at toll free 1 (888) 336-8930 to request a hard copy of the Guide.

REQUESTING FUNDS USING THE G5 MODULE

Payees can access the G5-Payments Module on-line to request funds. To access the G5 Payments Module, payees need a Web browser (such as Microsoft Internet Explorer) and Internet connectivity. Payees will request funds by award using the **PR/Award Number** found in **Block 5** of the **Grant Award Notification**. Instructions for navigating through the G5-Payments screens to make a payment request are given in the G5 Training Guide and in the G5 On Demand training located under the "Help" link. Instructions for modifying payment requests, adjusting drawdown amounts, and viewing award and authorization histories are also included in the Guide.

Those payees who do not have the technology to access G5-Payments on-line may request funds by calling ED's G5 Hotline by at 1-888-336-8930.

AWARD INFORMATION

Payees can get information on this award on-line, or by calling ED's G5 Hotline Staff at 1-888-336-8930.

➤ On-Line:

Payees may access G5 via the Internet at <https://www.G5.gov> to retrieve and view information on their awards, such as:

- Net authorization and authorization history;
- Net draws;
- Available balance;
- History of pending and completed payments;
- Award status; and
- Award history - including detailed transactions on drawdowns, returns, refunds, and adjustments.

➤ ED's G5 Hotline Staff:

Payees can contact a G5 Hotline Staff for information on any award. Because award information is organized in G5 by a unique identifier - the Dun & Bradstreet Number (DUNS Number) - payees should have their DUNS number, identified in **Block 8** of the **Grant Award Notification**, available when contacting a G5 Hotline Staff Representative.

FINANCIAL REPORTS:

When a Payee requests a drawdown of funds by grant award, the Department records this drawdown as an expenditure against the specified grant award. This method of identifying expenditures, at the time of drawdown, and the capability to make adjustments on-line, eliminates the need for the submission of the Federal Cash Transactions Report Form 272. Thus, additional financial reporting generally will not be required, unless otherwise specified by ED.

**SPECIFIC GRANT TERMS AND CONDITIONS FOR
FINANCIAL AND PERFORMANCE REPORTS**

PERFORMANCE REPORTS:

ALL RECIPIENTS are required to submit a final performance report within 90 days after the expiration or termination of grant support.

ALL RECIPIENTS of a multi-year discretionary award must submit an annual Grant Performance Report. The report should contain current performance and financial expenditure information for this grant. (34 CFR 75.118).

***** IF YOU HAVE RECEIVED YOUR GRANT AWARD NOTIFICATION ELECTRONICALLY, THE ITEMS BELOW WILL NOT BE CHECKED. YOUR EDUCATION PROGRAM CONTACT WILL PROVIDE YOU WITH INFORMATION ABOUT YOUR PERFORMANCE REPORT SUBMISSIONS, INCLUDING THE DUE DATE, AS A GRANT TERM OR CONDITION IN BOX 10 ON THE GRANT AWARD NOTIFICATION, OR THROUGH ANOTHER NOTIFICATION AT A LATER TIME. *****

Refer to the item(s) checked below for other reporting requirements that may apply to this grant:

1. A performance report is due before the next budget period begins. The report should contain current performance and financial expenditure information for this grant. (34 CFR 75.118)

The continuation report is due on _____.

The Department will provide recipients with additional information about this report, including due date, at a later time.

2. An interim performance report is required because of the nature of this award or because of statutory or regulatory provisions governing the program under which this award is made. The report is due more frequently than annually as indicated:

Quarterly Submit within 30 days after the end of each quarter.

Semiannually Submit within 30 days after the end of each 6-month period.

3. Other Required Reports:

FINANCIAL REPORTS:

***** IF YOU HAVE RECEIVED YOUR GRANT AWARD NOTIFICATION ELECTRONICALLY, THE ITEMS BELOW WILL NOT BE CHECKED. IF A FINANCIAL REPORT IS REQUIRED, YOUR EDUCATION PROGRAM CONTACT WILL PROVIDE YOU WITH INFORMATION ABOUT YOUR FINANCIAL REPORT SUBMISSION, INCLUDING THE DUE DATE, AS A GRANT TERM OR CONDITION IN BOX 10 ON THE GRANT AWARD NOTIFICATION, OR THROUGH ANOTHER NOTIFICATION AT A LATER TIME. *****

Unless an item down below is checked, a Standard Form 425 Federal Financial Report (FFR) is not required for this grant. The Department will rely on the drawdown of funds by grant award and record such drawdowns as expenditures by grantees. (34 CFR 75.720)

Quarterly FFRs are required for reporting periods ending on 12/31, 03/31, 06/30, 09/30, and are due within 45 days after each reporting period.

Semi-annual FFRs are required for reporting periods ending on 03/31 and 09/30, and are due within 45 days after each reporting period.

An annual FFR is required for reporting period ending 09/30, and is due within 45 days after the reporting period.

A final FFR is due within 90 days after the project or grant period end date.

A quarterly, semi-annual, annual, and/or final FFR as noted hereinabove is due for this grant because:

Specific Award Conditions, or specific grant or subgrant conditions for designation of "high risk," were imposed in accordance with 2 CFR Part 200.207 and Part 3474.10; and/or

Statutory Requirement.

When completing an FFR for submission in accordance with the above referenced selection, the following must be noted:

1. While the FFR is a government wide form that is designed for single grant and multiple grant award reporting, the U.S. Department of Education's (EDs) policy is that multiple grant award reporting is not permitted for ED grants. Thus, an ED grantee that is required to submit an FFR in accordance with any of the above referenced selections must complete and submit one FFR for each of its grants. The FFR attachment (Standard Form 425A), which is available for reporting multiple grants, is not to be used for ED grants. As such, references to multiple grant reporting and to the FFR attachment in items 2, 5 and 10 of the FFR are not applicable to ED grantees. With regards to item 1 of the note found in the Federal Financial Report Instructions, it is EDs policy that a grantee must complete items 10(a) through 10(o) for each of its grants. The multiple award, multiple grant, and FFR attachment references found in items 2, 5, 6, before 10(a), in item 10(b), before 10(d), before 10(i) and before 10(l) of the Line Item Instructions for the Federal Financial Report are not applicable to ED grants.
2. Unless disallowed by statute or regulation, a grantee will complete item 10(m) or 10(n) in accordance with the options or combination of options as provided in 2 CFR Part 200.307. A grantee is permitted, in accordance with 2 CFR Part 200.307, to add program income to its Federal share to further eligible project or program.

12/2014

**GRANT ATTACHMENT 2
PAGE 3 OF 3**

objectives, use program income to finance the non-Federal share of the project or program; and deduct program income from the Federal share of the total project costs.

3. A grantee will complete item 11(a) by listing the rate type identified in its indirect cost rate agreement, as approved by its cognizant agency. An ED grantee that does not have an indirect cost rate agreement approved by its cognizant agency, and that is using the ED approved temporary rate of 10% of budgeted direct salaries and wages, or the de minimis rate of 10 percent of modified total direct cost (MTDC) consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward (i.e. subgrant) or subcontract, must list its rate in 11(a) as an ED Temporary Rate or De Minimis Rate. A grantee may only use the de minimis rate if it has never negotiated an indirect cost rate with its cognizant agency, and it is not subject to ED's training rate or supplement-not-supplant provisions. In addition, States, Local Governments and Indian Tribes may not use the de minimis rate; thus, this rate may only be used by institutions of higher education (IHE) and non-profit organizations. A training program grantee whose recovery of indirect cost is limited to 8% of a modified total direct cost base in accordance with EDGAR § 75.562 (c), must list its rate as an ED Training Grant Rate. A restricted rate program grantee (such as one with a supplement-not-supplant grant provision) that has not negotiated an indirect cost agreement with its cognizant agency and that has limited the recovery of indirect costs in accordance with 34 CFR 75.563 and 76.564 (e), must list its rate as an ED Restricted Rate.
4. Quarterly, semi-annual, and annual interim reports shall be due within 45 days after the end of the reporting period. Although the Office of Management and Budget (OMB) published in its December 7, 2007 Federal Register Notice (72 FR 69236) that interim reports are due within 45 days of the interim reporting end dates instead of within 30 days as originally identified, OMB has not revised the FFR instructions to reflect this change. Grantees are, nevertheless, permitted to exercise the 45 day period as published by OMB within the Federal Register. Final reports shall be due no later than 90 days after the project or grant period end date. Extensions of reporting due dates may be approved by the program office upon request by the grantee.
5. If grantees need additional space to report financial information, beyond what is available within the FFR, they should provide supplemental pages. These additional pages must indicate the following information at the top of each page: Federal Grant or other identifying number, recipient organization, Data Universal Number System (DUNS) number, Employer Identification Number (EIN), and period covered by the report.

One original and one copy of all reports should be submitted.

12/2014

**An Overview of Single Audit Requirements of States,
Local Governments, and Non-Profit Organizations**

To meet audit requirements of U.S. Office of Management and Budget (OMB) Uniform Guidance: Cost Principles, Audit, and Administrative Requirements for Federal Awards (Uniform Guidance), grantees must submit all documents required by Uniform Guidance 2 CFR 200.512, including Form SF-SAC: Data Collection Form, to:

Federal Audit Clearinghouse
1201 East 10th Street
Jeffersonville, Indiana 47132
(301) 763-1551 (voice)
(800) 253-0696 (toll free)
(301) 457-1540 (fax)

Below is a summary of the single audit requirements:

- (1) **Single Audit.** A non-Federal entity that expends \$750,000 or more during the non-Federal entity's fiscal year in Federal awards must have a single audit conducted in accordance with 2 CFR 200.514, "Scope of Audit," except when it elects to have a program specific audit conducted.
- (2) **Program-specific audit election.** When an auditee expends Federal awards under only one Federal program (excluding R&D), and the Federal program's statutes, regulations, or the terms and conditions of the Federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted. A program-specific audit may not be elected for R&D unless all of the Federal awards expended were received from the same Federal agency, or the same Federal agency and the same pass-through entity, and that Federal agency, or pass-through entity in the case of a subrecipient, approves in advance a program-specific audit.
- (3) **Exemption when Federal awards expended are less than \$750,000.** A non-Federal entity that expends less than \$750,000 during the non-Federal entity's fiscal year in Federal awards is exempt from Federal audit requirements for that year, except as noted in 2 CFR 200.503, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

12/2014

(4) Federally Funded Research and Development Centers (FFRDC). Management of an auditee that owns or operates a FFRDC may elect to treat the FFRDC as a separate entity.

(5) Report Submission. The audit must be completed, and the data collection form and reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's report(s), or nine months after the end of the audit period. If the due date falls on a Saturday, Sunday, or Federal holiday, the reporting package is due the next business day. Unless restricted by Federal statutes or regulations, the auditee must make copies available for public inspection. Auditees and auditors must ensure that their respective parts of the reporting package do not include protected personally identifiable information. (2 CFR 200.512)

Grantees are strongly urged to obtain the "OMB Compliance Supplement" and to contact their cognizant agency for single audit technical assistance.

The designated cognizant agency for single audit purposes is "the Federal awarding agency that provides the predominant amount of direct funding to the recipient." Grantees should obtain a copy of the OMB Compliance supplement. This supplement will be instructive to both grantees and their auditors. Appendix III of the supplement provides a list of Federal Agency Contacts for Single Audits, including addresses, phone numbers, fax numbers, and e-mail addresses for technical assistance.

If the U.S. Department of Education is the cognizant agency, grantees should contact the Non-Federal Audit Team in the Department's Office of Inspector General, at the address, phone, or fax number provided on page 3 of this attachment.

Grantees can obtain information on single audits from:

The OMB Publications Service, (202) 395-7332. (To obtain OMB Compliance Supplement, and Form SF-SAC: Data Collection Form)

The OMB web site. The Internet address is www.omb.gov. Look under OMB "Information for Agencies", then in OMB Circulars. (To obtain OMB Compliance Supplement, and Form SF-SAC: Data Collection Form)

The Federal Audit Clearinghouse, 1-888-222-9907. (to obtain Form SF-SAC: Data Collection Form), or

The American Institute of Certified Public Accountants (AICPA). AICPA has illustrative OMB Single Audit report examples that might be of interest to accountants, auditors, or financial staff. The examples can be obtained by their fax hotline: (202) 938-3797, request document number 311; or from their Internet page. The Internet address is www.aicpa.org.

12/2014

If the U.S. Department of Education is the cognizant agency for the grantee organization, the following shows, according to the location of the grantee entity, which location of the Office of Inspector General to contact for single audit-related questions. For programmatic questions, grantees should contact the Education Program Contact shown on the Department's Grant Award Notification.

U.S. Department of Education Non-Federal Audit Teams

Director, Non-Federal Audits
Office of Inspector General
U.S. Department of Education
Wanamaker Building
100 Penn Square East, Suite 502
Philadelphia, PA 19107
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12/2014

Request for Approval of Program Income

In projects that generate program income, the recipient calculates the amount of program income according to the guidance given in 2 CFR Part 200.307.

***** IF YOU RECEIVED YOUR GRANT AWARD NOTIFICATION ELECTRONICALLY AND YOU ARE SUBJECT TO ANY OF THE RESTRICTIONS IDENTIFIED BELOW, THE RESTRICTION(S) WILL APPEAR IN BOX 10 ON YOUR GRANT AWARD NOTIFICATION AS A GRANT TERM OR CONDITION OF THE AWARD. *****

Unless checked below as NOT ALLOWED, the recipient may exercise any of the options or combination of options, as provided in 2 CFR Part 200.307, for using program income generated in the course of the recipient's authorized project activities:

- Not Allowed Adding program income to funds committed to the project by the Secretary and recipient and using it to further eligible project or program objectives;
 - Not Allowed Using program income to finance the non-Federal share of the project or program; and
 - Not Allowed Deducting program income from the total allowable cost to determine the net allowable costs.
-

12/2014

Trafficking in Persons

The Department of Education adopts the requirements in the Code of Federal Regulations at 2 CFR 175 and incorporates those requirements into this grant through this condition. The grant condition specified in 2 CFR 175.15(b) is incorporated into this grant with the following changes. Paragraphs a.2.ii.B and b.2.ii. are revised to read as follows:

“a.2.ii.B. Imputed to you or the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 34 CFR part 85.”

“b.2.ii. Imputed to the subrecipient using the standards and due process for imputing the conduct of an individual to an organization that are provided in 34 CFR part 85.”

Under this condition, the Secretary may terminate this grant without penalty for any violation of these provisions by the grantee, its employees, or its subrecipients.

12/2014

Reporting Prime Awardee Executive Compensation Data As Required under the Federal Funding Accountability and Transparency Act

The Federal Funding Accountability and Transparency Act (FFATA) is designed to increase transparency and improve the public's access to Federal government information. To this end, FFATA requires that executive compensation data be reported for all new Federal grants funded at \$25,000 or more that meet the reporting conditions as set forth in this grant award term, and that are awarded on or after October 1, 2010. For FFATA reporting purposes, the prime awardee (i.e. the grantee) is the entity listed in box 1 of the Grant Award Notification.

a. Reporting Total Compensation of the Prime Awardee's Executives:

1. *Applicability and what to report.* The prime awardee must report total compensation for each of its five most highly compensated executives for the preceding completed fiscal year, if all of the following conditions are applicable: —

i. the total Federal funding authorized to date under this award is \$25,000 or more; **and**

ii. in the preceding fiscal year, the prime awardee received--

(A) 80 percent or more of its annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); **and**

(B) \$25,000,000 or more in annual gross revenues from Federal procurement contracts (and subcontracts) and Federal financial assistance subject to the Transparency Act, as defined at 2 CFR 170.320 (and subawards); **and**

iii. The public does not have access to information about the compensation of the executives through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986. (To determine if the public has access to the compensation information, see the U.S. Securities and Exchange Commission total compensation filings at www.sec.gov/answers/execomp.htm.)

2. *Where, what and when to report.* The prime awardee must report executive compensation described in paragraph **a.1.** of this grant award term as part of its registration profile in the System for Award Management (www.SAM.gov).

i. The types of compensation that must be reported for each subrecipient are listed in the definition of "total compensation" appearing in item **b** of this grant award term. If this is the first award the prime awardee has received that is subject to the reporting requirements in paragraph **a.1.**, the prime awardee must report by the end of the month following the month in which this award is made, and on each anniversary of this award.

b. Definitions. For purposes of this grant award term:

1. **Entity** means all of the following, as defined in 2 CFR Part 25:

- i. A Governmental organization, which is a State, local government, or Indian tribe;
- ii. A foreign public entity;
- iii. A domestic or foreign nonprofit organization;
- iv. A domestic or foreign for-profit organization;
- v. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.

2. **Executive** means officers, managing partners, or any other employees in management positions.

3. **Total compensation** means the cash and noncash dollar value earned by the executive during the prime awardee's or subrecipient's preceding fiscal year and includes the following (for more information see 17 CFR 229.402(c)(2)):

- i. Salary and bonus.
- ii. Awards of stock, stock options, and stock appreciation rights. Use the dollar amount recognized for financial statement reporting purposes with respect to the fiscal year in accordance with the Statement of Financial Accounting Standards No. 123 (Revised 2004) (FAS 123R), Shared Based Payments.
- iii. Earnings for services under non-equity incentive plans. This does not include group life, health, hospitalization or medical reimbursement plans that do not discriminate in favor of executives, and are available generally to all salaried employees.
- iv. Change in pension value. This is the change in present value of defined benefit and actuarial pension plans.
- v. Above-market earnings on deferred compensation which is not tax-qualified.
- vi. Other compensation, if the aggregate value of all such other compensation (e.g. severance, termination payments, value of life insurance paid on behalf of the employee, perquisites or property) for the executive exceeds \$10,000.

Revised 07/2015

**SPECIFIC CONDITIONS FOR DISCLOSING
FEDERAL FUNDING IN PUBLIC ANNOUNCEMENTS**

When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, U.S. Department of Education grantees shall clearly state :

- 1) the percentage of the total costs of the program or project which will be financed with Federal money;
- 2) the dollar amount of Federal funds for the project or program; and
- 3) the percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources.

Recipients must comply with these conditions under Division H, Title V, Section 505 of Public Law 115-141, Consolidated Appropriations Act, 2018.

4/2018

**PROHIBITION OF TEXT MESSAGING AND EMAILING WHILE
DRIVING DURING OFFICIAL FEDERAL GRANT BUSINESS**

Federal grant recipients, sub recipients and their grant personnel are prohibited from text messaging while driving a government owned vehicle, or while driving their own privately owned vehicle during official grant business, or from using government supplied electronic equipment to text message or email when driving.

Recipients must comply with these conditions under Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving," October 1, 2009.

12/2014

Registration of Data Universal Numbering System (DUNS) Number and Taxpayer Identification Number (TIN) in the System for Award Management (SAM)

The U.S. Department of Education (Education) Grants Management System (G5) will begin disbursing payments via the U.S. Department of Treasury (Treasury) rather than directly through the Federal Reserve as in the past. The U.S. Treasury requires that we include your Tax Payer Identification Number (TIN) with each payment. Therefore, in order to do business with Education you must have a registered DUNS and TIN number with the SAM, the U.S. Federal Government's primary registrant database. If the payee DUNS number is different than your grantee DUNS number, both numbers must be registered in the SAM. Failure to do so will delay the receipt of payments from Education.

A TIN is an identification number used by the Internal Revenue Service (IRS) in the administration of tax laws. It is issued either by the Social Security Administration (SSA) or by the IRS. A Social Security number (SSN) is issued by the SSA whereas all other TINs are issued by the IRS.

The following are all considered TINs according to the IRS.

- Social Security Number "SSN"
- Employer Identification Number "EIN"
- Individual Taxpayer Identification Number "ITIN"
- Taxpayer Identification Number for Pending U.S. Adoptions "ATIN"
- Preparer Taxpayer Identification Number "PTIN"

If your DUNS number is not currently registered with the SAM, you can easily register by going to www.sam.gov. Please allow 3-5 business days to complete the registration process. If you need a new TIN, please allow 2-5 weeks for your TIN to become active. If you need assistance during the registration process, you may contact the SAM Federal Service Desk at 866-606-8220.

If you are currently registered with SAM, you may not have to make any changes. However, please take the time to validate that the TIN associated with your DUNS is correct.

If you have any questions or concerns, please contact the G5 Hotline at 888-336-8930.

12/2014

System for Award Management and Universal Identifier Requirements

1. Requirement for System for Award Management (SAM)

Unless you are exempted from this requirement under 2 CFR 25.110, you as the recipient must maintain the currency of your information in the SAM until you submit the final financial report required under this award or receive the final payment, whichever is later. This requires that you review and update the information at least annually after the initial registration, and more frequently if required by changes in your information or another award term.

2. Requirement for Data Universal Numbering System (DUNS) Numbers

If you are authorized to make subawards under this award, you:

1. Must notify potential subrecipients that no entity (see definition in paragraph C of this award term) may receive a subaward from you unless the entity has provided its DUNS number to you.
2. May not make a subaward to an entity unless the entity has provided its DUNS number to you.

3. Definitions

For purposes of this award term:

1. System for Award Management (SAM) means the Federal repository into which an entity must provide information required for the conduct of business as a recipient. Additional information about registration procedures may be found at the SAM Internet site (currently at <http://www.sam.gov>).
2. Data Universal Numbering System (DUNS) number means the nine-digit number established and assigned by Dun and Bradstreet, Inc. (D&B) to uniquely identify business entities. A DUNS number may be obtained from D&B by telephone (currently 866-705-5711) or the Internet (currently at <http://fedgov.dnb.com/webform>).
3. Entity, as it is used in this award term, means all of the following, as defined at 2 CFR part 25, subpart C:
 - a. A Governmental organization, which is a State, local government, or Indian Tribe;
 - b. A foreign public entity;
 - c. A domestic or foreign nonprofit organization;
 - d. A domestic or foreign for-profit organization; and
 - e. A Federal agency, but only as a subrecipient under an award or subaward to a non-Federal entity.
4. Subaward:
 - a. This term means a legal instrument to provide support for the performance of any portion of the substantive project or program for which you received this award and that you as the recipient award to an eligible subrecipient.
 - b. The term does not include your procurement of property and services needed to carry out the project or program (see 2 CFR 200.501 of the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards").
 - c. A subaward may be provided through any legal agreement, including an agreement that you consider a contract.
5. Subrecipient means an entity that:
 - a. Receives a subaward from you under this award; and
 - b. Is accountable to you for the use of the Federal funds provided by the subaward.

12/2014

UNITED STATES DEPARTMENT OF EDUCATION
Office of the Chief Financial Officer

MEMORANDUM to ED GRANTEES REGARDING THE USE OF GRANT FUNDS FOR CONFERENCES AND MEETINGS

You are receiving this memorandum to remind you that grantees must take into account the following factors when considering the use of grant funds for conferences and meetings:

- Before deciding to use grant funds to attend or host a meeting or conference, a grantee should:
 - Ensure that attending or hosting a conference or meeting is consistent with its approved application and is reasonable and necessary to achieve the goals and objectives of the grant;
 - Ensure that the primary purpose of the meeting or conference is to disseminate technical information, (e.g., provide information on specific programmatic requirements, best practices in a particular field, or theoretical, empirical, or methodological advances made in a particular field; conduct training or professional development; plan/coordinate the work being done under the grant); and
 - Consider whether there are more effective or efficient alternatives that can accomplish the desired results at a lower cost, for example, using webinars or video conferencing.
- Grantees must follow all applicable statutory and regulatory requirements in determining whether costs are reasonable and necessary, especially the Cost Principles for Federal grants set out at 2 CFR Part 200 Subpart E of the, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." In particular, remember that:
 - Federal grant funds cannot be used to pay for alcoholic beverages; and
 - Federal grant funds cannot be used to pay for entertainment, which includes costs for amusement, diversion, and social activities.
- Grant funds may be used to pay for the costs of attending a conference. Specifically, Federal grant funds may be used to pay for conference fees and travel expenses (transportation, per diem, and lodging) of grantee employees, consultants, or experts to attend a conference or meeting if those expenses are reasonable and necessary to achieve the purposes of the grant.
 - When planning to use grant funds for attending a meeting or conference, grantees should consider how many people should attend the meeting or conference on their behalf. The number of attendees should be reasonable and necessary to accomplish the goals and objectives of the grant.
- A grantee hosting a meeting or conference may not use grant funds to pay for food for conference attendees unless doing so is necessary to accomplish legitimate meeting or conference business.
 - A working lunch is an example of a cost for food that might be allowable under a Federal grant if attendance at the lunch is needed to ensure the full participation by conference attendees in essential discussions and speeches concerning the purpose of the conference and to achieve the goals and objectives of the project.
- A meeting or conference hosted by a grantee and charged to a Department grant must not be promoted as a U.S. Department of Education conference. This means that the seal of the U.S. Department of Education must not be used on conference materials or signage without Department approval.

UNITED STATES DEPARTMENT OF EDUCATION

Office of the Chief Financial Officer

- All meeting or conference materials paid for with grant funds must include appropriate disclaimers, such as the following:

The contents of this (insert type of publication; e.g., book, report, film) were developed under a grant from the Department of Education. However, those contents do not necessarily represent the policy of the Department of Education, and you should not assume endorsement by the Federal Government.

- Grantees are strongly encouraged to contact their project officer with any questions or concerns about whether using grant funds for a meeting or conference is allowable prior to committing grant funds for such purposes.
 - A short conversation could help avoid a costly and embarrassing mistake.
- Grantees are responsible for the proper use of their grant awards and may have to repay funds to the Department if they violate the rules on the use of grant funds, including the rules for meeting- and conference-related expenses.

12/2014

ENCLOSURE 1

TO: Project Directors and Fiscal Management Staff for ED
Discretionary Grants

FROM: Philip A. Maestri
Director, Risk Management Service

SUBJECT: Key Financial Management Requirements for Discretionary
Grants Awarded by the Department of Education (ED)

As part of the Department's on-going efforts to make you aware of your responsibilities associated with managing Federal funds, I am writing to remind you of important financial management requirements that apply to discretionary grant awards.

In general, the Department expects that you will administer ED grants in accordance with generally accepted business practices, exercising prudent judgment so as to maintain proper stewardship of taxpayer dollars. This includes using fiscal control and fund accounting procedures that insure proper disbursement of and accounting for Federal funds. In addition, you may use grant funds only for obligations incurred during the funding period.

Title 2 of the Code of Federal Regulations Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," establishes requirements for Federal awards made to non-Federal entities. The Education General Administrative Regulations in 34 CFR (EDGAR) 75, 76, 77, 79, 81, 82, 84, 86, 97, 98, and 99] contain additional requirements for administering discretionary grants made by this Department. The most recent version of these regulations may be accessed at the following URLs:

[The Education General Administrative Regulations \(EDGAR\)](#)

[2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards](#)

The attached document, "Selected Topics in Administering ED Discretionary Grants," highlights major administrative requirements of 2 CFR Part 200. In addition, a few of the topics discuss requirements that this Department imposes on its discretionary grantees under EDGAR, Part 75 (Direct Grants). The specific sections of 2 CFR Part 200 and of EDGAR that address the topics discussed are shown in parentheses. I urge you to read the full text of these and other topics in EDGAR and in 2 CFR Part 200.

Please keep in mind that a particular grant might be subject to additional

requirements of the authorizing statute for the program that awarded the grant and/or any regulations issued by the program office. You should become familiar with those requirements as well, because program-specific requirements might differ from those in 2 CFR Part 200 and in EDGAR.

In closing, I recommend that the project director and the fiscal management staff of a grantee organization communicate frequently with each other about the grant budget. Doing so will help to assure that you use Federal funds only for those expenditures associated with activities that conform to the goals and objectives approved for the project.

You should direct any questions you might have about the topics discussed in the attached document or about any other aspect of administering your grant award to the ED program staff person named in Block 3 of the Grant Award Notification.

Attachment

Selected Topics in Administering ED Discretionary Grants

I. Financial Management Systems (2 CFR Part 200.302)

In general, grantees are required to have financial management systems that:

- * provide for accurate, current, and complete disclosure of results regarding the use of funds under grant projects;
- * provide adequate source documentation for Federal and non-Federal funds used under grant projects;
- * contain procedures to determine the allowability, allocability, and reasonableness of obligations and expenditures made by the grantee; and
- * enable the grantee to maintain effective internal control and fund accountability procedures, e.g., requiring separation of functions so that the person who makes obligations for the grantee is not the same person who signs the checks to disburse the funds for those obligations.

State systems must account for funds in accordance with State laws and procedures that apply to the expenditure of and the accounting for a State's own funds. A State's procedures, as well as those of its subrecipients and cost-type contractors, must be sufficient to permit the preparation of reports that may be required under the award as well as provide the tracing of expenditures to a level adequate to establish that award funds have not been used in violation of any applicable statutory restrictions or prohibitions.

II. Payment (2 CFR Part 200.305)

Under this part --

- * the Department pays grantees in advance of their expenditures if the grantee demonstrates a willingness and ability to minimize the time between the transfer of funds to the grantee and the disbursement of the funds by the grantee;
- * grantees repay to the Federal government interest earned on advances; and
- * grantees subject to Part 74 deposit grant funds in interest-bearing accounts (grantees subject to part 80 are encouraged to also deposit grant funds in interest-bearing accounts).

In general, grantees should make payment requests frequently, only for small amounts sufficient to meet the cash needs of the immediate future.

The Department has recently encountered situations where grantees failed to request funds until long after the grantee actually expended its own funds for the costs of its grant. Grantees need to be aware that, by law, Federal funds are available for grantees to draw down for only a limited period of time, after which the funds revert to the U.S. Treasury. In some cases grantees have requested funds too late for the Department to be able to pay the grantees for legitimate costs incurred during their project periods. The Department urges financial managers to regularly monitor requests for payment under their grants to assure that Federal funds are drawn from the ED G5 Payment System at the time those funds are needed for payments to vendors and employees.

III. Personnel (EDGAR §§ 75.511-75.519 and 2 CFR Part 200 Subpart E)

The rules in Part 75 cover issues such as paying consultants with grant funds, waiving the requirement for a full-time project director, making changes in key project staff, and prohibiting dual compensation of staff. General rules governing reimbursement of salaries and compensation for staff working on grant projects are addressed in the cost principles in 2 CFR Part 200 Subpart E. In all cases, payments of any type to personnel must be supported by complete and accurate records of employee time and effort. For those employees that work on multiple functions or separately funded programs or projects, the grantee must also maintain time distribution records to support the allocation of employee salaries among each function and separately funded program or project.

IV. Cost Principles (2 CFR Part 200 Subpart E)

All costs incurred under any grant are subject to the cost principles found in 2 CFR Part 200 Subpart E. The cost principles provide lists of selected items of allowable and unallowable costs, and must be used in determining the allowable costs of work performed under the grant.

V. Procurement Standards (2 CFR Part 200.317-326)

Under 2 CFR Part 200.317, States are required to follow the procurement rules the States have established for purchases funded by non-Federal sources. When procuring goods and services for a grant's purposes, all other grantees may follow their own procurement procedures, but only to the extent that those procedures meet the minimum requirements for procurement specified in the regulations. These requirements include written competition procedures and codes of conduct for grantee staff, as well as requirements for cost and price analysis, record-keeping and contractor compliance with certain Federal laws and regulations. These regulations also require grantees to include certain conditions in contracts and subcontracts, as mandated by the regulations and statutes.

VI. Indirect Costs (EDGAR §§75.560-564 and 2 CFR Part 200.414)

For programs reimbursing the full share of indirect costs (Full reimbursement):

The Department reimburses grantees for its portion of indirect costs that a grantee incurs. Any grantee charging indirect costs to a grant must use the indirect cost rate (ICR), negotiated with its *cognizant agency*, i.e., either the Federal agency from which it has received the most direct funding, subject to indirect cost support, the particular agency specifically assigned cognizance by the Office of Management and Budget, or the State agency that provides the most subgrant funds to the grantee.

If a grantee has not established a current ICR with its cognizant agency at the time of award, the Department generally will authorize the grantee to use a temporary rate, of 10 percent of budgeted direct salaries and wages, or a de minimis rate of 10 percent of MTDC consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward (i.e. subgrant) or subcontract.

Use of the temporary rate of 10 percent of budgeted direct salaries and wages is subject to the following limitations:

1. The grantee may only recover indirect cost incurred at the start of the next grant budget period.
2. The grantee may not request additional funds to recover indirect costs. If the grantee believes that the indirect rate recovery is less than it should be, the grantee should submit an indirect cost proposal for the next full fiscal year to the ED Indirect Cost Group for negotiation of an indirect cost rate agreement.

Use of the de minimis rate of 10 percent of MTDC consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and subawards and subcontracts up to the first \$25,000 of each subaward (i.e. subgrant) or subcontract is subject to the following limitations:

1. In accordance with 2 CFR 200.414(f), States, Local Governments and Indian Tribes may not use the de minimis rate; thus, this rate may only be used by institutions of higher education (IHE), and non-profit organizations.
2. Grantees that are subject to ED's training grant and supplement-not-supplant provisions may not use the de minimis rate.
3. The de minimis rate may be used indefinitely; however, if a qualifying grantee chooses to use the de minimis rate to recover indirect costs, it must do so for all of its Federal awards until such time as the grantee negotiates an ICR with its cognizant agency.
4. Once a grantee obtains a federally recognized ICR that is applicable to its grant, the grantee may use that ICR to claim indirect cost reimbursement accordingly:
 - a. The grantee may only recover indirect cost incurred at the start of the next grant budget period.
 - b. The grantee may not request additional funds to recover indirect costs. If the grantee believes that the indirect rate

recovery is less than it should be, the grantee should submit an indirect cost proposal for the next full fiscal year to the ED Indirect Cost Group for negotiation of an indirect cost rate agreement.

Grantees should be aware that the Department is very often *not* the cognizant agency for its own grantees. Rather, the Department accepts, for the purpose of funding its awards, the current ICR established by the appropriate cognizant agency.

For programs with restricted indirect cost rates (Partial Reimbursement):

The Department has established a *restricted indirect cost rate* that must be used when the statute authorizing the program under which the grant was funded contains a supplement-not-supplant provision that requires a reduction in the indirect cost rate so that costs which are unallowable under these types of programs are not recovered through the indirect cost rate. The detailed requirements of restricted rates are in EDGAR at §§75.563 and 76.563-569.

Guidance on how to calculate the restricted rate is available at: <http://www.ed.gov/about/offices/list/ocfo/fipao/icgindex.html>. The restricted rate should be used in projecting indirect costs.

If the grant is made to a government under a program subject to a supplement-not-supplant requirement, the grantee must notify the cognizant agency that the grant is subject to a restricted indirect cost rate, as calculated under §75.563 and §§76.564-76.569, and negotiate a restricted ICR with the Department (the grantee should ask its cognizant agency to contact the Department's Indirect Cost Group in order to coordinate a review of the restricted indirect cost proposal).

If a grantee other than a State or local government does not want to negotiate a restricted rate with its cognizant agency, the grantee has the option of charging indirect costs at 8% of the Modified Total Direct Costs (MTDC) of its grant for the life of the grant in accordance with EDGAR at §76.564(c), unless the Department determines that the actual restricted ICR is lower than 8% of MTDC¹. If a non-governmental grantee chooses to charge indirect costs at 8% of its MTDC, it must maintain records, available for audit, that demonstrate that the grantee incurs indirect costs of at least 8% of MTDC.

Grantees must bear in mind that items of cost excluded from restricted indirect cost rates may **not** be charged to grants as direct cost items. Nor may they be used to satisfy matching or cost-sharing requirements under a grant or charged to other Federal awards.

For programs that are designated training grants (Limited reimbursement at 8%):

¹ If the grantee gets funds under another grant that is not subject to the restricted indirect cost rate, it will not have the option of not negotiating an ICR.

EDGAR limits reimbursement of indirect costs under training grants to non-governmental grantees. These grantees may recover indirect costs under training grants up to the grantee's actual indirect costs as determined by the grantee's negotiated indirect cost agreement or 8% of modified total direct costs, whichever rate is lower.

Note: This limitation does not apply to State agencies, local governments or Federally-recognized Indian tribal governments. [EDGAR §75.562(c)(2)].

Grantees charging indirect costs to a Department training grant at the 8% rate must have a negotiated rate with their *cognizant agency*, i.e., either the Federal agency from which it has received the most direct funding subject to indirect cost support, the particular agency specifically assigned cognizance by the Office of Management and Budget, or the State agency that provides the most subgrant funds to the grantee. If an applicant selected for funding under this program has not already established a current indirect cost rate with its cognizant agency as a result of current or previous funding, the Department generally will authorize the grantee to use a temporary rate, of 10 percent of budgeted direct salaries and wages.

Use of the temporary rate of 10 percent of budgeted direct salaries and wages is subject to the following limitations:

1. The grantee may only recover indirect cost incurred at the start of the next grant budget period.
2. The grantee may not request additional funds to recover indirect costs. If the grantee believes that the indirect rate recovery is less than it should be, the grantee should submit an indirect cost proposal for the next full fiscal year to the ED Indirect Cost Group for negotiation of an indirect cost rate agreement.

Although grantees are not required to submit, at the time of application, a copy of their indirect cost agreement to claim the 8% training rate, they must have documentation available for audit that shows that the indirect costs incurred under the grant are at least 8% of MTDC.

Grantees should be aware that indirect cost amounts exceeding the limitation, described in the first paragraph of this section, may **not** be charged to direct cost categories, used to satisfy matching or cost-sharing requirements, or charged to another Federal award. [§75.562(c)(5)]

VII. Audit Requirements (2 CFR Part 200 Subpart F)

2 CFR 200 Subpart F requires that grantees obtain a non-Federal audit of their expenditures under their Federal grants if the grantee expends more than \$750,000 in Federal funds in one fiscal year. 2 CFR Part 200 Subpart F contains the requirements imposed on grantees for audits done in connection with the law. The Department recommends hiring auditors who have specific experience in auditing Federal awards under the regulations and the Compliance Supplement.

OTHER CONSIDERATIONS

Some other topics of financial management covered in 2 CFR Part 200 that might affect particular grants include program income (2 CFR Part200.307), cost sharing or matching (2 CFR Part200.306), property management requirements for equipment and other capital expenditures (2 CFR Parts200.313, 200.439).

12/14

U.S. DEPARTMENT OF EDUCATION

MEMORANDUM to ED DISCRETIONARY GRANTEES

You are receiving this memorandum to remind you of Federal requirements, found in 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements*, regarding cash drawdowns under your grant account.

For any cash that you draw from your Department of Education grant account, you must:

- draw down only as much cash as is necessary to meet the immediate needs of the grant project;
- keep to the minimum the time between drawing down the funds and paying them out for grant activities; and
- return to the Government the interest earned on grant funds deposited in interest-bearing bank accounts except for a small amount of interest earned each year that your entity is allowed to keep to reimburse itself for administrative expenses).

In order to meet these requirements, you are urged to:

- take into account the need to coordinate the timing of drawdowns with prior internal clearances (e.g., by boards, directors, or other officials) when projecting immediate cash needs so that funds drawn down from ED do not stay in a bank account for extended periods of time while waiting for approval;
- monitor the fiscal activity (drawdowns and payments) under your grant on a continuous basis;
- plan carefully for cash flow in your grant project during the budget period and review project cash requirements before each drawdown; and
- pay out grant funds for project activities as soon as it is practical to do so after receiving cash from the Department.

Keep in mind that the Department monitors cash drawdown activity for all grants on a weekly basis. Department staff will contact grantees who appear to have drawn down excessive amounts of cash under one or more grants during the fiscal quarter to discuss the particular situation. For the purposes of drawdown monitoring, the Department will contact grantees who have drawn down 50% or more of the grant in the first quarter, 80% or more in the second quarter, and/or 100% of the cash in the third quarter of the budget period. However, even amounts less than these thresholds could still represent excessive drawdowns for your particular grant activities in any particular quarter. Grantees determined to have drawn down excessive cash will be required to return the excess funds to the Department, along with any associated earned interest, until such time as the money is legitimately needed to pay for grant activities. If you need assistance with returning funds and interest, please contact ED's G5 Hotline by calling 1-888-336-8930.

Grantees that do not follow Federal cash management requirements and/or consistently appear on the Department's reports of excessive drawdowns could be:

- subjected to specific award conditions or designated as a "high-risk" grantee [2 CFR Part 200.207 and 2 CFR 3474.10], which could mean being placed on a "cash-reimbursement" payment method (i.e., a grantee would experience the inconvenience of having to pay for grant activities with its own money and waiting to be reimbursed by the Department afterwards);
- subject to further corrective action;
- denied selection for funding on future ED grant applications [EDGAR 75.217(d)(3)(ii)]; and/or
- debarred or suspended from receiving future Federal awards from any executive agency of the Federal government.

You are urged to read 2 CFR Part 200.305 to learn more about Federal requirements related to grant payments and to determine how to apply these requirements to any subgrantees. You are urged to make copies of this memorandum and share it with all affected individuals within your organization.

12/2014




UNITED STATES DEPARTMENT OF EDUCATION

MEMORANDUM

ENCLOSURE 4

DATE: July 12, 2016

TO: Recipients of grants and cooperative agreements

FROM: Tim Soltis 
Delegated the Authority to perform the Duties and Functions of the Chief
Financial Officer

SUBJECT: Department of Education Cash Management Policies for Grants and Cooperative
Agreements

The purpose of this memorandum is to remind the Department of Education's (the Department's) grant and cooperative agreement recipients (grantees) of existing cash management requirements regarding payments. The Department expects that grantees will ensure that their subgrantees are also aware of these policies by providing relevant information to them.

There are three categories of payment requirements that apply to the draw of funds from grant accounts at the Department. The first two types of payments are subject to the requirements in the Treasury Department regulations implementing the Cash Management Improvement Act (CMIA) of 1990, 31 U.S.C.6513, and the third is subject to the requirements in the *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) at 2 CFR part 200,¹ as follows:

- (1) Payments to a State under programs that are covered by a State's Treasury State Agreement (TSA);
- (2) Payments to States under programs that are not covered by a TSA; and
- (3) Payments to other non-Federal entities, including nonprofit organizations and local governments.

CMIA Requirements Applicable to Programs included in a TSA

Generally, under the Treasury Department regulations implementing the CMIA, only major assistance programs (large-dollar programs) are included in a State's written TSA. See 31 CFR part 205, subpart A. Programs included in a TSA must use approved funding techniques and both States and the Federal government are subject to interest liabilities for late payments. State interest liabilities accrue from the day federal funds are credited to a State account to the day the State pays out the federal funds for federal assistance program purposes. 31 CFR 205.15. If a

¹ The Department adopted the Uniform Guidance as regulations of the Department at 2 CFR part 3474.

State makes a payment under a Federal assistance program before funds for that payment have been transferred to the State, Federal Government interest liabilities accrue from the date of the State payment until the Federal funds for that payment have been deposited to the State account. 31 CFR 205.14.

CMIA Requirements Applicable to Programs Not Included in a TSA

Payments to States under programs not covered by a State's TSA are subject to subpart B of Treasury's regulations in 31 CFR part 205. These regulations provide that a State must minimize the time between the drawdown of funds from the federal government and their disbursement for approved program activities. The timing and amount of funds transfers must be kept to a minimum and be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs. 31 CFR 205.33(a). States should exercise sound cash management in funds transfers to subgrantees.

Under subpart B, neither the States nor the Department owe interest to the other for late payments. 31 CFR 205.33(b). However, if a State or a Federal agency is consistently late in making payments, Treasury can require the program to be included in the State's TSA. 31 CFR 205.35.

Fund transfer requirements for grantees other than State governments and subgrantees

The transfer of Federal program funds to grantees other than States and to subgrantees are subject to the payment and interest accrual requirements in the Uniform Guidance at 2 CFR 200.305(b). These requirements are similar to those in subpart B of the Treasury Department regulations in 31 CFR part 205, requiring that "payments methods must minimize the time elapsing between the transfer of funds from the United States Treasury or the pass-through entity and the disbursement by the non-Federal entity." 2 CFR 200.305(b) introduction.

The Federal Government and pass-through entities must make payments in advance of expenditures by grantees and subgrantees if these non-Federal entities maintain, or demonstrates the willingness to maintain, written procedures "that minimize the time elapsing between the transfer of funds and disbursement by the non-Federal entity, and financial management systems that meet the standards for fund control and accountability as established in" 2 CFR 200.305(b). If a grantee or subgrantee cannot meet the criteria for advance payments, a Federal agency or pass-through entity can pay that entity through reimbursement. See 2 CFR 200.305(b)(1) and (4) for more detailed description of the payment requirements and the standards for requiring that payments be made by reimbursement.

Non-Federal entities other than States must maintain advance payments in interest bearing accounts unless certain conditions exist. See 2 CFR 200.305(b)(8) for those conditions. The requirements regarding interest accrual and remittance follow:

- Grantees other than States and subgrantees must annually remit interest earned on federal advance payments except that the non-Federal entity may retain up to \$500 of interest earned on the account each year to pay for the costs of maintaining the account.
- Grantees other than States and subgrantees must remit interest earned on Federal advance payments to the Department of Health and Human Services, Payment Management

System (PMS), through either Automated Clearinghouse (ACH) network or Fedwire. Detailed information about electronic remittance of funds via ACH or Fedwire are specified in 2 CFR 200.305(b)(9)(i) and (ii). For non-Federal entities that do not have electronic remittance capability, checks must be made payable to HHS and addressed to:

U.S. Department of Health and Human Services
Program Support Services
P.O. Box 530231
Atlanta, GA 3035-0231

The remittance should be accompanied by a letter stating that the remittance is for "interest earned on Federal funds" and should include the DUNS number of the non-Federal entity making the payment.

Grantees, including grantees that act as pass-through entities and subgrantees have other responsibilities regarding the use of Federal funds. For example, all grantees and subgrantees must have procedures for determining the allowability of costs for their awards. We highlight the following practices related to the oversight of subgrantee compliance with the financial management requirements in the Uniform Guidance that will assist State grantees (pass-through entities) in meeting their monitoring responsibilities. Under 2 CFR 200.331, pass-through entities must –

- Establish monitoring priorities based on the risks posed by each subgrantee, including risks associated with the drawdown of grant funds and remittance of interest to the Federal Government;
- Monitor the fiscal activity of subgrantees as necessary to ensure that the subaward is used for authorized purposes, in compliance with Federal statutes, regulations, and the terms and conditions of the subaward; and that subaward performance goals are achieved.

A small number of ED grant programs have program-specific cash management and payment requirements based on the authorizing legislation or program regulations. These program-specific requirements may supplement or override general cash management or payment requirements. If you have any questions about your specific grant, please contact the program officer, whose contact information is on Block 3 of your Grant Award Notification (GAN).

Thank you for your attention to this matter. If you have any questions, please contact Blanca Rodriguez at (202) 245-8153 or blanca.rodriguez@ed.gov

Attachment

**Recipients of ED Grants and Cooperative Agreements
Frequently Asked Questions on
Cash Management**

- Q What are the Federal Laws and Regulations Regarding Payments to the States?**
- A** The *Cash Management Improvement Act of 1990 (CMIA)* establishes interest liabilities for the Federal and State governments when the Federal Government makes payments to the States. See 31 U.S.C. 3335 and 6503. The implementing regulations are in Title 31 of the Code of Federal Regulations (CFR), Part 205, <http://www.fms.treas.gov/fedreg/31cfr205final.pdf>.
- Q What is a Treasury-State Agreement (TSA)?**
- A** A TSA documents the accepted funding techniques and methods for calculating interest agreed upon by the U.S. Department of the Treasury (Treasury) and a State. It identifies the Federal assistance programs that are subject to interest liabilities under the CMIA. The CMIA regulations specify a number of different funding techniques that may be used by a State but a State can negotiate with the Treasury Department to establish a different funding technique for a particular program. A TSA is effective until terminated and, if a state does not have a TSA, payments to the State are subject to the default techniques in the regulations that Treasury determines are appropriate.
- Q What are the CMIA requirements for a program subject to a Treasury-State Agreement?**
- A** Payments to a State under a program of the Department are subject to the interest liability requirements of the CMIA if the program is included in the State's Treasury-State Agreement (TSA) with the Department of Treasury. If the Federal government is late in making a payment to a State, it owes interest to the State from the time the State spent its funds to pay for expenditure until the time the Federal government deposits funds to the State's account to pay for the expenditure. Conversely, if a State is late in making a payment under a program of the Department, the State owes interest to the Federal government from the time the Federal government deposited the funds to the State's account until the State uses those funds to make a payment. For more information, see the recently issued Memorandum from the Chief Financial Officer on Cash Management which is posted on the ed.gov "ED Memoranda to Grantees" page at: <http://www2.ed.gov/policy/fund/guid/gposbul/gposbul.html>
- Q What are the CMIA requirements for a program that is not subject to a Treasury-State Agreement?**
- A** If a program is not included in the State's TSA, neither the State nor the Federal government are liable for interest for making late payments. However, both the Federal government and the State must minimize the time elapsing between the date the State requests funds and the date that the funds are deposited to the State's accounts. The State is also required to minimize the time elapsed between the date it receives funds from the Federal government and the date it makes a payment under the program. Also, the Department must minimize the amount of funds transferred to a State to only that needed to meet the immediate cash needs of the State. The timing and amount of funds transferred must be as close as is administratively feasible to a State's actual cash outlay for direct program costs and the proportionate share of any allowable indirect costs.
- Q What if there is no TSA?**
- A** When a State does not have a TSA in effect, default procedures in 31 CFR, part 205 that the Treasury Department determines appropriate apply. The default procedures will prescribe efficient funds transfer procedures consistent with State and Federal law and identify the covered Federal assistance programs and designated funding techniques.

Q Who is responsible for Cash Management?

A Grantees and subgrantees that receive grant funds under programs of the Department are responsible for maintaining internal controls regarding the management of Federal program funds under the Uniform Guidance in 2 CFR 200.302 and 200.303. In addition, grantees are responsible for ensuring that subgrantees are aware of the cash management and requirements in 2 CFR part 200, subpart D.

Q Who is responsible for monitoring cash drawdowns to ensure compliance with cash management policies?

A Recipients must monitor their own cash drawdowns **and** those of their subrecipients to assure substantial compliance to the standards of timing and amount of advances.

Q How soon may I draw down funds from the G5 grants management system?

A Grantees are required to minimize the amount of time between the drawdown and the expenditure of funds from their bank accounts. (See 2 CFR 200.305(b).) Funds must be drawn only to meet a grantee's immediate cash needs for each individual grant. The G5 screen displays the following message:

By submitting this payment request, I certify to the best of my knowledge and belief that the request is based on true, complete, and accurate information. I further certify that the expenditures and disbursements made with these funds are for the purposes and objectives set forth in the applicable Federal award or program participation agreement, and that the organization on behalf of which this submission is being made is and will remain in compliance with the terms and conditions of that award or program participation agreement. I am aware that the provision of any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me, and the organization on behalf of which this submission is being made, to criminal, civil, or administrative penalties for fraud, false statements, false claims, or other violations. (U.S. Code Title 18, Section 1001; Title 20, Section 1097; and Title 31, Sections 3729-3730 and 3801-3812)

Q How may I use Federal funds?

A Federal funds must be used as specified in the Grant Award Notification (GAN) and the approved application or State plan for allowable direct costs of the grant and an allocable portion of indirect costs, if authorized.

Q What are the consequences to recipients/subrecipients for not complying with terms of the grant award?

A If a recipient or subrecipient materially fails to comply with any term of an award, whether stated in a Federal statute or regulation, including those in 2 CFR part 200, an assurance, the GAN, or elsewhere, the awarding agency may take one or more of the following actions:

1. Temporarily withhold cash payments pending correction of the deficiency by the non-Federal entity or more severe enforcement action by the Federal awarding agency or pass-through entity.
2. Disallow (that is, deny both use of funds and any applicable matching credit for) all or part of the cost of the activity not in compliance.
3. Wholly or partly suspend or terminate the Federal award.
4. Initiate suspension or debarment proceedings as authorized under 2 CFR part 180 and Federal award agency regulations (or in the case of a pass-through be initiated by a Federal awarding agency).
5. Withhold further Federal awards for the project or program.
6. Take other remedies that may be legally available.

- Q Who is responsible for determining the amount of interest owed to the Federal government?**
- A** As set forth in 31 CFR 205.9, the method used to calculate and document interest liabilities is included in the State’s TSA. A non-State entity must maintain advances of Federal funds in interest-bearing accounts unless certain limited circumstance apply and remit interest earned on those funds to the Department of Health and Human Services, Payment Management System annually. See 2 CFR 200.305. Also, see the July 6, 2016, memorandum from the Department’s Chief Financial Officer on Department of Education Cash Management Policies for Grants and Cooperative Agreements posted at <http://ww2.ed.gov/policy/fund/guid/gposbul.html>
- Q What information should accompany my interest payment?**
- A** Remittances must include pertinent information of the payee and nature of payment in the memo area (often referred to as “addenda records” by Financial Institutions) as that will assist in the timely posting of interest earned on federal funds. Pertinent details include the Payee Account Number (PAN) if the payment originated from PMS, or Agency information if the payment originated from ASAP, NSF or another federal agency payment system. CFR 200.305(b)(9).
- Q Are grant recipients/subrecipients automatically permitted to draw funds in advance of the time they need to disburse funds in order to liquidate obligations?**
- A** The payment requirements in 2 CFR 200.305(b) authorize a grantee or subgrantee to request funds in advance of expenditures if certain conditions are met. However, if those conditions are not met, the Department and a pass-through agency may place a payee on reimbursement.
- Q For formula grant programs such as ESEA Title I, for which States distribute funds to LEAs, may States choose to pay LEAs on a reimbursement basis?**
- A** A subgrantee must be paid in advance if it meets the standards for advance payments in 2 CFR 200.305(b)(1) but if the subgrantee cannot meet those standards , the State may put the subgrantee on reimbursement payment. See 2 CFR 200.305(b)
- Q Will the Department issue special procedures in advance if G5 plans to shut down for 3 days or more?**
- A** Yes, before any shutdown of G5 lasting three days or more, the Department issues special guidance for drawing down funds during the shut down. The guidance will include cash management improvement act procedures for States and certain State institutions of higher education and procedures for grants (including Pell grants) that are not subject to CMIA.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 10a

Date of School Board Meeting: November 19, 2019

TITLE OF AGENDA ITEM: Gadsden County High School

DIVISION: Secondary Education

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

PURPOSE AND SUMMARY OF ITEM:
(Type and Double Space)

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. Gadsden County High School is requesting approval for an out-of-state field trip to Warner Robbins, GA. Please see attached documentation.

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY: Sylvia R. Jackson, Ed.D. 

POSITION: Area Director of Secondary Education/ Director of Adult, Career and Technical Education

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 _____

CRD
OCT 29 19 RCVD

REVISED 08/15/17

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

FIELD TRIP REQUEST

SCHOOL: Gadsden HS	CONTACT FOR FIELD TRIP: Steve Cherry
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DATE OF TRIP: Dec 20-23, 2019	WHO IS ATTENDING: (grade/organization) Boys Basketball Varsity Team
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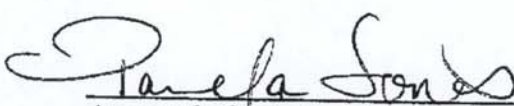
LOCATION: Warner Robins, Georgia	TRAVELING BY: <input checked="" type="checkbox"/> School bus <input type="checkbox"/> Charter bus
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PURPOSE: To participate and compete in a highly competitive tournament, that will help gain experience & exposure.

SCHOOL BUS – Required items for approval: <ol style="list-style-type: none"> 1. Principal's signature 2. Complete list of participants and chaperones 3. Complete final itinerary 4. Documentation showing correlation of the Florida Standards or benchmarks to the field trip request 	CHARTER BUS – Required items for approval: <ol style="list-style-type: none"> 1. Principal's signature 2. Complete list of participants and chaperones 3. Complete final itinerary 4. Copy of charter bus contract with signatures 5. Proof of Insurance showing either district or school as insured
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 Signature of Person Requesting Trip



 Approval of Principal (signature required)

_____ APPROVED	_____ DENIED
_____ Superintendent/Designee	_____ Date

Please forward completed form via district mail or fax to:
Mrs. Cheryl Ellison
Program Assistant for Curriculum & Instruction
Fax: (850) 627-3530 Email: ellisonc@gcpsmail.com

Gadsden Boys Basketball
Rigby's Bear Brawl Christmas Tournament
Dec. 20 – 23, 2019

Host School:

Houston County High School
920 GA 96
Warner Robins, GA 31088

Estimated Drive Time: 3hrs

Traveling Participants

1. Jc
2. K
3. R
4. A
5. P
6. K
7. M
8. Jc
9. T
10. Jc
11. Jc
12. S
13. A
14. T

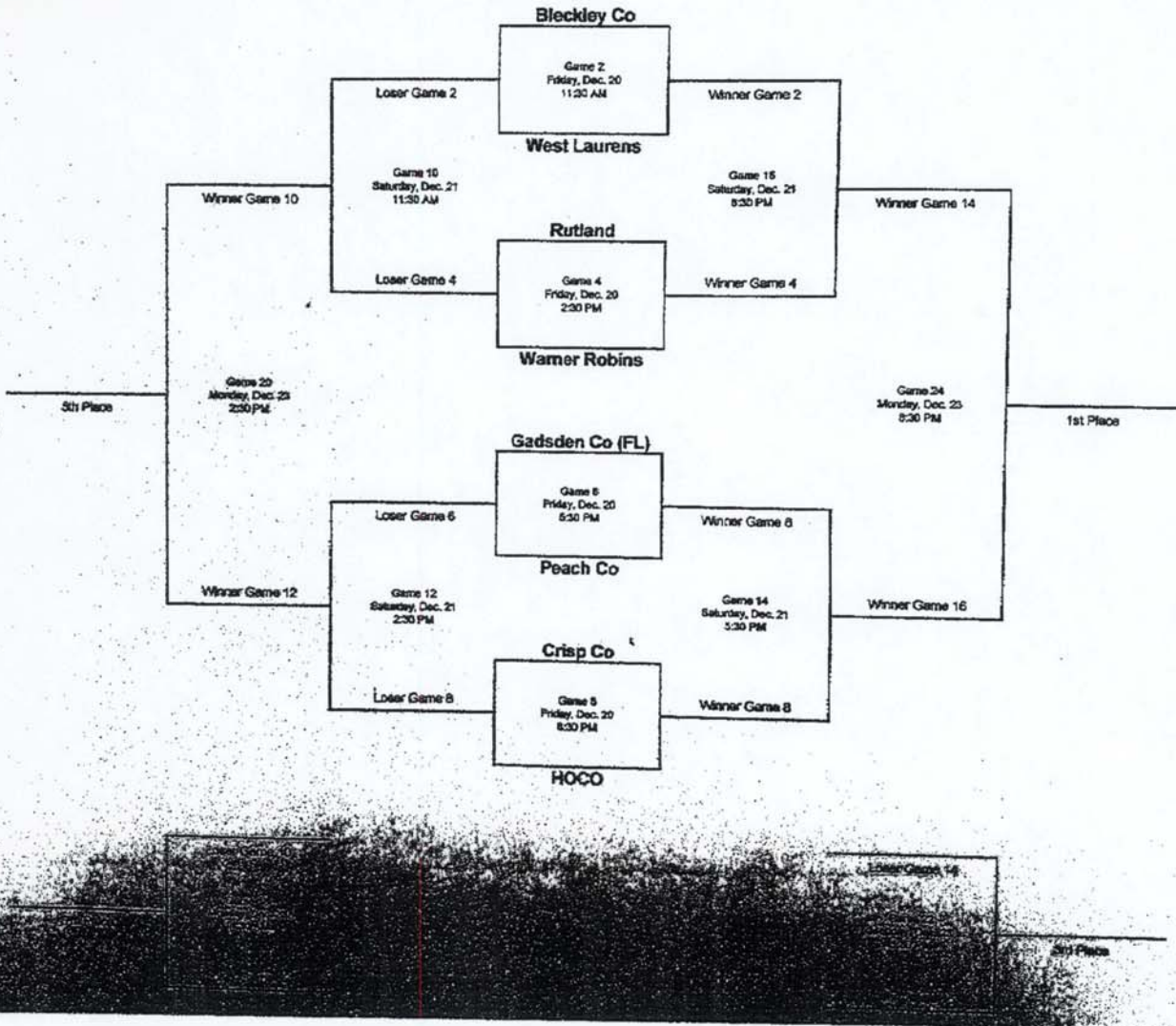
Coaches

1. Steve Cherry
2. Billy Auguste
3. Colin Anderson
4. Justin Walker
5. Dennis Moye



Bear Brawl 2019

Boys Bracket



Gadsden Boys Basketball
Rigby's Bear Brawl Christmas Tournament

Dec. 20 – 23, 2019

Host School:

Houston County High School
920 GA 96
Warner Robins, GA 31088

Estimated Drive Time: 3hrs

Traveling Participants

1. Jalil Webster
2. Keith Bush
3. Ron Stokes
4. Antonio Charleston
5. Paul Mathews
6. Kemarion Bostick
7. Machial Anderson
8. James McBride
9. Trey Moton
10. Jacob Allen
11. Jamar Knox
12. Sanchez Barnes
13. Antuane Roe
14. Taiqueze Neal

Coaches

1. Steve Cherry
2. Billy Auguste
3. Colin Anderson
4. Justin Walker
5. Dennis Moye

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 10b

Date of School Board Meeting: November 19, 2019

TITLE OF AGENDA ITEM: Carter-Parramore Academy

DIVISION: Secondary Education

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

PURPOSE AND SUMMARY OF ITEM:
(Type and Double Space)

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. Carter-Parramore Academy is requesting approval for an out-of-state field trip to Washington, DC. Please see attached documentation.

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY: Sylvia R. Jackson, Ed.D.



POSITION: Area Director of Secondary Education/ Director of Adult, Career and Technical Education

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 _____

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

FIELD TRIP REQUEST

SCHOOL: Carter-Parramore	CONTACT FOR FIELD TRIP: Angel Arnold
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DATE OF TRIP: 3/12/20 - 3/15/20	WHO IS ATTENDING: (grade/organization) 9 th - 12 th
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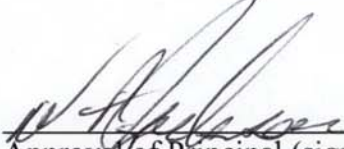
LOCATION: Washington, D.C	TRAVELING BY: <input type="checkbox"/> School bus <input type="checkbox"/> Charter bus <input checked="" type="checkbox"/> Airplane
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PURPOSE: Social Studies Department wishes to give students a first-hand experience of viewing primary and secondary sources coming from African-American history & culture and American history courses.

- SCHOOL BUS – Required items for approval:**
1. Principal's signature
 2. Complete list of participants and chaperones
 3. Complete final itinerary
 4. Documentation showing correlation of the Florida Standards or benchmarks to the field trip request


- CHARTER BUS – Required items for approval:**
1. Principal's signature
 2. Complete list of participants and chaperones
 3. Complete final itinerary
 4. Copy of charter bus contract with signatures
 5. Proof of Insurance showing either district or school as insured


 Signature of Person Requesting Trip


 Approval of Principal (signature required)

<input checked="" type="checkbox"/> APPROVED	<input type="checkbox"/> DENIED
 Superintendent/Designee	Pending Superintendent and Board approval. Superintendent and Principal clearly understand that they have sole responsibility for generating funds for this event.  Date: 10/28/19

Please forward completed form via district mail or fax to:
 Mrs. Cheryl Ellison
 Program Assistant for Curriculum & Instruction
 Fax: (850) 627-3530 Email: ellisonc@gcpsmail.com

that they have sole responsibility for generating funds for this event.


Carter- Parramore Academy / Washington, D.C Field Trip

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THE FOLLOWING NAMES NEEDS IN IMPROVEMENT IN THE FOLLOWING AREAS: ATTENDANCE AND ACADEMICS

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K
T

Chaperones

Mrs. Angel Arnold Ms. Veronica Ortega Ms. Jolynda Wright
Mr. Randy Arnold Ms. Joy Brown

Carter-Parramore Academy/Washington, D.C Field Trip

Itinerary	For Name
Trip Description	Social Studies Field Trip
Trip Length	Four Days/ Three Nights
Departure/Return Date	03/12/2020 – 03/15/2020
Departure Airline	American Airlines
Departure/Arrival Time	6:40am – 8:46am
Hotel	Quality Inn Mount Vernon
Ground Transportation	(2) 12-Passenger Vans
Main Contact Name/Phone	Mrs. A. Arnold / 850-345-0193

Day 1	Time	Location
Airport Arrival	6:00am	3300 Capital Circle SW, Tallahassee, FL 32310
Departure and Arrival	6:40-8:46 am	Flight
Van Pick-up	9:00am	Reagan International Airport
Breakfast	9:30am	McDonald's 2620 Jefferson Davis Hwy, Arlington, VA 22202
Engraving/Printing	11:30pm	301 14 th St. SW Washington, D.C. 20228
Lunch	2:00pm	Mario's House Pizza 1401 25 th St. SE Washington, DC 20020
Frederick Douglass Tour	3:00pm	1411 W. St. SE Washington, DC 20020
Hotel Arrival	4:30pm	Quality Inn Mt. Vernon 7212 Richmond Hwy Alexandria, VA 22306
Dinner	6:00pm	Great American Steak & Buffet 5902 Richmond Hwy Alexandria, VA 22303
Return to Hotel	8:00pm	Quality Inn Mt. Vernon 7212 Richmond Hwy Alexandria, VA 22306

Day 2	Time	Location
Breakfast	6:00-9:00am	Hotel
National Mall	10:00am	AAH&CM (Timed Passes)
Lunch	TBA	At AAH&CM
		Jefferson Memorial
		FDR Memorial
		MLK, Jr. Memorial
		DC War Memorial
		WWII Memorial
Hotel	TBA	Quality Inn Mt.Vernon 7212 Richmond Hwy Alexandria, VA 22306
Dinner	6:30pm	Golden Corral 1001 Shoppers Way Upper Marlboro, MD 20774
Hotel	8:00pm	Quality Inn Mt.Vernon 7212 Richmond Hwy Alexandria, VA 22306

Day 3	Time	Location
Breakfast	6:00-9:00am	Hotel
National Mall	10:00am	Korean War Veterans Memorial
		Lincoln Memorial
		Vietnam Veterans Memorial
Lunch	12:00pm	TBA
National Mall	2:00pm	Washington Monument
Hotel	5:00pm	Quality Inn Mt.Vernon 7212 Richmond Hwy Alexandria, VA 22306
Dinner	6:30pm	Golden Corral 1001 Shoppers Way Upper Marlboro, MD 20774
Hotel	8:00pm	Quality Inn Mt.Vernon 7212 Richmond Hwy Alexandria, VA 22306

Day 4	Time	Location
Breakfast	8:00am	IHOP 7694 Richmond Hwy, Alexandria, VA 22306
Hotel	10:00am	Quality Inn Mt. Vernon 7212 Richmond Hwy Alexandria, VA 22306
Late Check-out	12:00pm	
Lunch	12:30pm	TBA
Train (Subway)	TBA	TBA
White House		1600 Pennsylvania Ave
Capitol Hill		Congress
Arlington		Arlington Cemetery (JFK – Eternal Flame)
Dinner	TBA	NEAR Reagan International Airport
DCA (Airport)	7:00pm	
Return Vans	7:15pm	
TLH (Airport) / Parent Pick-up	8:05-10:05pm	3300 Capital Circle SW, Tallahassee, FI 32310