

AGENDA

SCHOOL BOARD WORKSHOP

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

March 27, 2018

4:30 P.M.

THIS WORKSHOP IS OPEN TO THE PUBLIC

1. Call to Order
2. Financial Information
 - a. Florida Education Finance Program – Final Conference Report for House Bill 5001 – Funding for 2018- 2019 – **SEE PAGE #2**
 - b. Purchase Order Notification per Board Policy – **SEE PAGE #52**
 - c. Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2017
SEE PAGE #55
3. Other Financial Information
4. School Board Requests and Concerns
5. Adjournment

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 2a

DATE OF SCHOOL BOARD WORKSHOP: March 27, 2018

TITLE OF AGENDA ITEMS: Florida Education Finance Program - Final Conference Report for House Bill 5001 – Funding for 2018-2019

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: Information on General Fund for 2018-2019 based on Final Conference Report for House Bill 5001

PREPARED BY: Bonnie Wood

POSITION: Finance Director



***Public School Funding
The Florida Education Finance Program
(FEFP)
Fiscal Year 2018-2019***

***Final Conference Report
for House Bill 5001
March 8, 2018***



The Florida House of Representatives

Appropriations Committee

Carlos Trujillo, Chair

MEMORANDUM

To: Portia Palmer, Clerk
From: Representative Carlos Trujillo *Carlos Trujillo*
Appropriations Committee
Date: March 8, 2018
Re: Public School Funding: The Florida Education Finance Program

For the 2018-2019 fiscal year, we intend to incorporate by reference in House Bill 5003, the document titled "Public School Funding: The Florida Education Finance Program," dated March 8, 2018.

The purpose of the document is to display the calculations used by the Legislature, consistent with the requirements of Florida Statutes, in making appropriations for the Florida Education Finance Program.

The document will be made available as a PDF file that can be searched by anyone interested in the calculations used by the Legislature to make appropriations for the Florida Education Finance Program.

A hard copy of the document is attached to this memorandum to formalize the exact document that is incorporated by reference in House Bill 5003.

Fiscal Year 2018-2019
Florida Education Finance Program

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FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Statewide Summary
Comparison to 2017-2018 Third Calculation

	2017-2018 Third Calculation	2018-2019 Final Conference Calculation	Difference	Percentage Difference
MAJOR FEFP FORMULA COMPONENTS				
Unweighted FTE	2,821,037.34	2,847,829.52	26,792.18	0.95%
Weighted FTE	3,072,128.71	3,098,177.31	26,048.60	0.85%
School Taxable Value	1,903,618,856,087	2,029,410,611,154	125,791,755,067	6.61%
Total RLE Millage	4.308	4.091	(0.217)	-5.04%
.748 Discretionary Millage	0.748	0.748	0.000	0.00%
Total Millage	5.056	4.839	(0.217)	-4.29%
Base Student Allocation	4,203.95	4,204.42	0.47	0.01%
FEFP DETAIL				
WFTE x BSA x DCD (Base FEFP)	12,925,878,447	13,036,844,519	110,966,072	0.86%
Declining Enrollment Supplement	6,164,335	3,118,431	(3,045,904)	-49.41%
Sparsity Supplement	52,800,000	52,800,000	0	0.00%
State Funded Discretionary Contribution	18,697,066	20,918,636	2,221,570	11.88%
.748 Millage Compression	229,709,394	246,327,174	16,617,780	7.23%
Safe Schools Allocation	64,456,019	161,956,019	97,500,000	151.27%
Supplemental Academic Instruction Allocation	711,597,543	717,760,938	6,163,395	0.87%
Reading Instruction Allocation	130,000,000	130,000,000	0	0.00%
ESE Guaranteed Allocation	1,058,993,908	1,067,088,437	8,094,529	0.76%
DJJ Supplemental Allocation	7,631,242	7,890,490	259,248	3.40%
Student Transportation Allocation	438,875,286	443,043,407	4,168,121	0.95%
Instructional Materials Allocation	230,743,258	232,934,691	2,191,433	0.95%
Teachers Classroom Supply Asst Allocation	45,286,750	54,143,375	8,856,625	19.56%
Mental Health Assistance Allocation	0	69,237,286	69,237,286	
Virtual Education Contribution	12,159,087	10,970,823	(1,188,264)	-9.77%
Digital Classrooms Allocation	80,000,000	70,000,000	(10,000,000)	-12.50%
Funding Compression Allocation	0	56,783,293	56,783,293	
Administered Funds Allocation	3,444,000	0	(3,444,000)	-100.00%
Federally-Connected Student Supplement	12,998,722	12,998,722	0	0.00%
TOTAL FEFP	16,029,435,057	16,394,816,241	365,381,184	2.28%
LESS:				
Required Local Effort Taxes	7,605,390,763	7,712,537,754	107,146,991	1.41%
STATE FEFP	8,424,044,294	8,682,278,487	258,234,193	3.07%
STATE CATEGORICAL PROGRAMS				
District Lottery/School Recognition Funds	134,582,877	134,582,877	0	0.00%
Class Size Reduction Allocation	3,081,304,285	3,110,424,650	29,120,365	0.95%
TOTAL STATE CATEGORICAL FUNDING	3,215,887,162	3,245,007,527	29,120,365	0.91%
TOTAL STATE FUNDING	11,639,931,456	11,927,286,014	287,354,558	2.47%
LOCAL FUNDING				
Total Required Local Effort	7,605,390,763	7,712,537,754	107,146,991	1.41%
.748 Discretionary Local Effort	1,366,950,627	1,457,279,176	90,328,549	6.61%
TOTAL LOCAL FUNDING	8,972,341,390	9,169,816,930	197,475,540	2.20%
TOTAL FUNDING (State and Local)	20,612,272,846	21,097,102,944	484,830,098	2.35%
State Dollars per Unweighted FTE	4,126.12	4,188.20	62.08	1.50%
Local Dollars per Unweighted FTE	3,180.51	3,219.93	39.42	1.24%
Total Dollars per Unweighted FTE	7,306.63	7,408.13	101.50	1.39%
State Funds as a Percent of Total	56.47%	56.54%	0.06%	0.11%
Local Funds as a Percent of Total	43.53%	43.46%	-0.06%	-0.15%
General Revenue	HB 5001	\$10,883,944,062		
Educational Enhancement Trust Fund	HB 5001	\$757,604,666		
State School Trust Fund	HB 5001	\$119,000,000		
General Revenue	CS/SB 7026	\$166,737,286		
		<u>\$11,927,286,014</u>		

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Comparison of Unweighted FTE and Total Funds over 2017-2018 FEFP - Third Calculation

District	K-12 Unweighted FTE Students				K-12 Total Potential Funding			
	2017-2018	2018-2019	Difference	Percentage Difference	2017-2018	2018-2019	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	29,240.68	29,459.97	219.29	0.75%	205,815,660	212,179,618	6,363,958	3.09%
2 Baker	4,937.36	4,940.56	3.20	0.06%	35,658,114	36,585,326	927,212	2.60%
3 Bay	27,328.70	27,598.24	269.54	0.99%	198,155,692	203,318,350	5,162,658	2.61%
4 Bradford	3,198.46	3,248.67	50.21	1.57%	24,305,126	25,243,452	938,326	3.86%
5 Brevard	72,449.98	72,705.55	255.57	0.35%	524,513,590	532,848,051	8,334,461	1.59%
6 Broward	270,020.00	270,661.68	641.68	0.24%	1,969,592,352	1,988,441,814	18,849,462	0.96%
7 Calhoun	2,206.51	2,179.21	(27.30)	-1.24%	17,232,780	17,594,076	361,296	2.10%
8 Charlotte	15,413.34	15,422.21	8.87	0.06%	115,713,045	117,774,512	2,061,467	1.78%
9 Citrus	15,108.26	15,196.12	87.86	0.58%	107,177,998	110,147,940	2,969,942	2.77%
10 Clay	37,063.37	37,518.43	455.06	1.23%	263,622,256	271,852,137	8,229,881	3.12%
11 Collier	46,302.59	46,763.61	461.02	1.00%	393,132,191	404,061,989	10,929,798	2.78%
12 Columbia	10,032.09	10,013.11	(18.98)	-0.19%	71,552,062	73,104,994	1,552,932	2.17%
13 Miami-Dade	351,009.92	349,654.00	(1,355.92)	-0.39%	2,615,310,944	2,627,958,127	12,647,183	0.48%
14 DeSoto	4,844.39	4,865.83	21.44	0.44%	35,965,660	36,534,109	568,449	1.58%
15 Dixie	2,184.81	2,272.70	87.89	4.02%	16,164,546	17,311,927	1,147,381	7.10%
16 Duval	128,643.56	128,736.07	92.51	0.07%	936,977,916	946,574,857	9,596,941	1.02%
17 Escambia	39,710.41	39,499.31	(211.10)	-0.53%	282,650,407	287,331,691	4,681,284	1.66%
18 Flagler	12,873.78	12,994.00	120.22	0.93%	89,975,254	93,223,882	3,248,628	3.61%
19 Franklin	1,269.81	1,275.36	5.55	0.44%	10,429,293	10,898,566	469,273	4.50%
20 Gadsden	4,990.73	4,884.18	(106.55)	-2.13%	37,682,930	36,370,960	(1,311,970)	-3.48%
21 Gilchrist	2,572.99	2,578.44	5.45	0.21%	20,679,369	21,197,432	518,063	2.51%
22 Glades	1,676.58	1,716.82	40.24	2.40%	13,588,411	14,305,018	716,607	5.27%
23 Gulf	1,902.82	1,926.09	23.27	1.22%	14,693,404	15,493,390	799,986	5.44%
24 Hamilton	1,593.97	1,645.54	51.57	3.24%	12,274,093	13,041,686	767,593	6.25%
25 Hardee	5,220.60	5,200.85	(19.75)	-0.38%	37,234,192	37,821,900	587,708	1.58%
26 Hendry	7,176.89	7,201.39	24.70	0.34%	53,241,980	54,150,181	908,201	1.71%
27 Hernando	22,243.70	22,298.87	55.17	0.25%	160,431,613	163,486,991	3,055,378	1.90%
28 Highlands	12,367.73	12,386.68	18.95	0.15%	86,221,006	88,588,513	2,367,507	2.75%
29 Hillsborough	212,794.36	215,995.68	3,201.32	1.50%	1,541,424,631	1,582,726,298	41,301,667	2.68%
30 Holmes	3,121.30	3,111.23	(10.07)	-0.32%	23,733,895	24,237,282	503,387	2.12%
31 Indian River	17,416.71	17,318.95	(97.76)	-0.56%	128,548,341	130,178,568	1,630,227	1.27%
32 Jackson	6,333.06	6,251.55	(81.51)	-1.29%	46,921,827	47,819,366	897,539	1.91%
33 Jefferson	707.80	693.09	(14.71)	-2.08%	6,245,852	6,199,299	(46,553)	-0.75%
34 Lafayette	1,180.33	1,190.91	10.58	0.90%	9,068,100	9,368,969	300,869	3.32%
35 Lake	42,518.43	42,918.06	399.63	0.94%	299,337,803	308,843,196	9,505,393	3.18%
36 Lee	91,653.91	92,803.40	1,149.49	1.25%	685,871,775	703,508,569	17,636,794	2.57%
37 Leon	34,018.74	34,215.90	197.16	0.58%	246,089,165	251,962,958	5,873,793	2.39%
38 Levy	5,498.03	5,483.22	(14.81)	-0.27%	41,443,034	42,217,705	774,671	1.87%
39 Liberty	1,366.38	1,368.34	1.96	0.14%	11,226,336	11,618,953	392,617	3.50%
40 Madison	2,686.27	2,731.53	45.26	1.68%	19,884,507	20,795,444	910,937	4.69%
41 Manatee	48,387.57	48,685.63	298.06	0.62%	347,469,931	353,695,147	6,225,216	1.79%
42 Marion	42,584.38	42,956.87	372.49	0.87%	295,570,245	306,015,781	10,445,536	3.53%
43 Martin	18,718.71	18,759.08	40.37	0.22%	145,564,650	148,370,381	2,805,731	1.93%
44 Monroe	8,102.62	8,172.93	70.31	0.87%	75,948,941	78,444,481	2,495,540	3.29%
45 Nassau	11,884.46	12,118.19	233.73	1.97%	88,938,665	89,849,910	911,245	1.02%
46 Okaloosa	31,278.07	31,895.68	617.61	1.97%	230,360,561	237,771,562	7,411,001	3.22%
47 Okeechobee	6,372.58	6,353.68	(18.90)	-0.30%	46,739,053	47,270,754	531,701	1.14%
48 Orange	204,759.21	209,000.00	4,240.79	2.07%	1,479,701,547	1,534,474,534	54,772,987	3.70%
49 Osceola	66,462.77	69,394.87	2,932.10	4.41%	464,173,634	495,265,219	31,091,585	6.70%
50 Palm Beach	189,834.08	192,600.01	2,765.93	1.46%	1,467,181,606	1,505,637,316	38,455,710	2.62%
51 Pasco	72,644.02	73,645.30	1,001.28	1.38%	525,752,315	539,516,189	13,763,874	2.62%
52 Pinellas	99,602.14	98,930.29	(671.85)	-0.67%	732,962,609	735,252,052	2,289,443	0.31%
53 Polk	102,583.13	104,739.87	2,156.74	2.10%	718,817,118	748,870,085	30,052,967	4.18%
54 Putnam	10,796.15	10,809.27	13.12	0.12%	77,887,000	79,186,450	1,299,450	1.67%
55 St. Johns	39,160.96	40,653.68	1,492.72	3.81%	280,352,836	298,035,905	17,683,069	6.31%
56 St. Lucie	39,767.32	39,985.46	218.14	0.55%	286,925,351	292,843,591	5,918,240	2.06%
57 Santa Rosa	27,435.04	27,921.64	486.60	1.77%	197,481,202	205,126,124	7,644,922	3.87%
58 Sarasota	42,640.78	43,094.34	453.56	1.06%	339,955,031	346,857,407	6,902,376	2.03%
59 Seminole	67,091.85	67,964.73	872.88	1.30%	471,147,501	488,047,444	16,899,943	3.59%
60 Sumter	8,451.58	8,527.00	75.42	0.89%	62,473,239	64,756,609	2,283,370	3.65%
61 Suwannee	5,936.15	5,925.21	(10.94)	-0.18%	40,813,869	42,259,514	1,445,645	3.54%
62 Taylor	2,629.40	2,569.65	(59.75)	-2.27%	19,702,080	20,001,991	299,911	1.52%
63 Union	2,282.66	2,288.80	6.14	0.27%	17,205,656	17,776,119	570,463	3.32%
64 Volusia	61,928.50	62,392.97	464.47	0.75%	435,752,636	449,312,235	13,559,599	3.11%
65 Wakulla	5,168.30	5,166.07	(2.23)	-0.04%	36,571,273	37,690,813	1,119,540	3.06%
66 Walton	9,212.30	9,613.87	401.57	4.36%	72,171,247	76,611,338	4,440,091	6.15%
67 Washington	3,307.70	3,297.38	(10.32)	-0.31%	25,000,935	25,780,753	779,818	3.12%
69 FAMU Lab School	583.99	624.24	40.25	6.89%	4,981,813	5,289,157	307,344	6.17%
70 FAU Palm Beach	1,145.67	1,145.67	0.00	0.00%	9,333,318	9,552,927	219,609	2.35%
71 FAU St Lucie	1,421.24	1,421.24	0.00	0.00%	10,296,485	10,690,381	393,896	3.83%
72 FSU Broward	690.25	690.25	0.00	0.00%	5,605,399	5,641,257	35,858	0.64%
73 FSU Leon	1,694.14	1,713.14	19.00	1.12%	12,470,900	13,063,191	592,291	4.75%
74 UF Lab School	1,146.70	1,155.70	9.00	0.78%	8,966,769	9,333,000	366,231	4.08%
75 Fla Virtual School	32,451.77	34,691.44	2,239.67	6.90%	170,230,281	181,895,231	11,664,950	6.85%
Total	2,821,037.34	2,847,829.52	26,792.18	0.95%	20,612,272,846	21,097,102,944	484,830,098	2.35%

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Increase in Total Potential and Total Potential per Unweighted FTE over 2017-2018 FEFP - Third Calculation

District	K-12 Total Potential Funds				K-12 Total Potential Funds per Unweighted FTE Student			
	2017-2018	2018-2019	Difference	Percentage Difference	2017-2018	2018-2019	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	205,815,660	212,179,618	6,363,958	3.09%	7,038.68	7,202.30	163.62	2.32%
2 Baker	35,658,114	36,585,326	927,212	2.60%	7,222.10	7,405.10	183.00	2.53%
3 Bay	198,155,692	203,318,350	5,162,658	2.61%	7,250.83	7,367.08	116.25	1.60%
4 Bradford	24,305,126	25,243,452	938,326	3.86%	7,599.01	7,770.40	171.39	2.26%
5 Brevard	524,513,590	532,848,051	8,334,461	1.59%	7,239.67	7,328.85	89.18	1.23%
6 Broward	1,969,592,352	1,988,441,814	18,849,462	0.96%	7,294.25	7,346.60	52.35	0.72%
7 Calhoun	17,232,780	17,594,076	361,296	2.10%	7,809.97	8,073.60	263.63	3.38%
8 Charlotte	115,713,045	117,774,512	2,061,467	1.78%	7,507.33	7,636.68	129.35	1.72%
9 Citrus	107,177,998	110,147,940	2,969,942	2.77%	7,094.00	7,248.43	154.43	2.18%
10 Clay	263,622,256	271,852,137	8,229,881	3.12%	7,112.74	7,245.83	133.09	1.87%
11 Collier	393,132,191	404,061,989	10,929,798	2.78%	8,490.50	8,640.52	150.02	1.77%
12 Columbia	71,552,062	73,104,994	1,552,932	2.17%	7,132.32	7,300.93	168.61	2.36%
13 Miami-Dade	2,615,310,944	2,627,958,127	12,647,183	0.48%	7,450.82	7,515.88	65.06	0.87%
14 DeSoto	35,965,660	36,534,109	568,449	1.58%	7,424.19	7,508.30	84.11	1.13%
15 Dixie	18,164,546	17,311,927	1,147,381	7.10%	7,398.60	7,617.34	218.74	2.96%
16 Duval	936,977,916	946,574,857	9,596,941	1.02%	7,283.52	7,352.83	69.31	0.95%
17 Escambia	282,650,407	287,331,691	4,681,284	1.66%	7,117.79	7,274.35	156.56	2.20%
18 Flagler	89,975,254	93,223,882	3,248,628	3.61%	6,989.03	7,174.38	185.35	2.65%
19 Franklin	10,429,293	10,898,566	469,273	4.50%	8,213.27	8,545.48	332.21	4.04%
20 Gadsden	37,682,930	36,370,960	(1,311,970)	-3.48%	7,550.58	7,446.69	(103.89)	-1.38%
21 Gilchrist	20,679,369	21,197,432	518,063	2.51%	8,037.10	8,221.03	183.93	2.29%
22 Glades	13,588,411	14,305,018	716,607	5.27%	8,104.84	8,332.28	227.44	2.81%
23 Gulf	14,693,404	15,493,390	799,986	5.44%	7,721.91	8,043.96	322.05	4.17%
24 Hamilton	12,274,093	13,041,686	767,593	6.25%	7,700.33	7,925.47	225.14	2.92%
25 Hardee	37,234,192	37,821,900	587,708	1.58%	7,132.17	7,272.25	140.08	1.96%
26 Hendry	53,241,980	54,150,181	908,201	1.71%	7,418.74	7,519.41	100.67	1.36%
27 Hernando	160,431,613	163,486,991	3,055,378	1.90%	7,212.45	7,331.63	119.18	1.65%
28 Highlands	86,221,006	88,588,513	2,367,507	2.75%	6,971.45	7,151.92	180.47	2.59%
29 Hillsborough	1,541,424,631	1,582,726,298	41,301,667	2.68%	7,243.73	7,327.58	83.85	1.16%
30 Holmes	23,733,895	24,237,282	503,387	2.12%	7,603.85	7,790.26	186.41	2.45%
31 Indian River	128,548,341	130,178,568	1,630,227	1.27%	7,380.75	7,516.54	135.79	1.84%
32 Jackson	46,921,827	47,619,366	697,539	1.91%	7,409.03	7,649.20	240.17	3.24%
33 Jefferson	6,245,852	6,199,299	(46,553)	-0.75%	8,824.32	8,944.44	120.12	1.36%
34 Lafayette	9,068,100	9,368,969	300,869	3.32%	7,682.68	7,867.07	184.39	2.40%
35 Lake	299,337,803	308,843,196	9,505,393	3.18%	7,040.19	7,196.11	155.92	2.21%
36 Lee	685,871,775	703,508,569	17,636,794	2.57%	7,463.28	7,580.63	97.35	1.30%
37 Leon	246,089,165	251,962,958	5,873,793	2.39%	7,233.93	7,363.91	129.98	1.80%
38 Levy	41,443,034	42,217,705	774,671	1.87%	7,537.80	7,699.44	161.64	2.14%
39 Liberty	11,226,336	11,618,953	392,617	3.50%	8,216.12	8,491.28	275.16	3.35%
40 Madison	19,864,507	20,795,444	930,937	4.69%	7,394.83	7,613.11	218.28	2.95%
41 Manatee	347,469,931	353,695,147	6,225,216	1.79%	7,180.98	7,264.88	83.90	1.17%
42 Marion	295,570,245	306,015,781	10,445,536	3.53%	6,940.81	7,123.79	182.98	2.64%
43 Martin	145,564,650	148,370,381	2,805,731	1.93%	7,776.43	7,909.26	132.83	1.71%
44 Monroe	75,948,941	78,444,481	2,495,540	3.29%	9,373.38	9,598.09	224.71	2.40%
45 Nassau	86,938,665	89,849,910	2,911,245	3.35%	7,315.32	7,414.47	99.15	1.36%
46 Okaloosa	230,380,561	237,771,562	7,411,001	3.22%	7,364.92	7,454.66	89.74	1.22%
47 Okeechobee	46,739,053	47,270,754	531,701	1.14%	7,334.40	7,439.90	105.50	1.44%
48 Orange	1,479,701,547	1,534,474,534	54,772,987	3.70%	7,226.54	7,341.98	115.44	1.60%
49 Osceola	464,173,634	495,265,219	31,091,585	6.70%	6,983.96	7,136.91	152.95	2.19%
50 Palm Beach	1,467,181,606	1,505,637,316	38,455,710	2.62%	7,728.76	7,817.43	88.67	1.15%
51 Pasco	525,752,315	539,516,189	13,763,874	2.62%	7,237.38	7,325.87	88.49	1.22%
52 Pinellas	732,962,609	735,252,052	2,289,443	0.31%	7,358.90	7,432.02	73.12	0.99%
53 Polk	718,817,118	748,870,085	30,052,967	4.18%	7,007.17	7,149.81	142.64	2.04%
54 Putnam	77,887,000	79,186,450	1,299,450	1.67%	7,214.33	7,325.79	111.46	1.54%
55 St. Johns	280,352,836	298,035,905	17,683,069	6.31%	7,158.99	7,331.09	172.10	2.40%
56 St. Lucie	286,925,351	292,843,591	5,918,240	2.06%	7,215.10	7,323.75	108.65	1.51%
57 Santa Rosa	197,481,202	205,126,124	7,644,922	3.87%	7,198.14	7,346.49	148.35	2.06%
58 Sarasota	339,955,031	346,857,407	6,902,376	2.03%	7,972.53	8,048.79	76.26	0.96%
59 Seminole	471,147,501	488,047,444	16,899,943	3.59%	7,022.43	7,180.89	158.46	2.26%
60 Sumter	62,473,239	64,756,609	2,283,370	3.65%	7,391.90	7,594.30	202.40	2.74%
61 Suwannee	40,813,869	42,259,514	1,445,645	3.54%	6,873.16	7,132.15	258.99	3.77%
62 Taylor	19,702,080	20,001,991	299,911	1.52%	7,492.99	7,783.94	290.95	3.88%
63 Union	17,205,656	17,776,119	570,463	3.32%	7,537.55	7,766.57	229.02	3.04%
64 Volusia	435,752,636	449,312,235	13,559,599	3.11%	7,036.38	7,201.33	164.95	2.34%
65 Wakulla	36,571,273	37,690,813	1,119,540	3.06%	7,076.07	7,295.84	219.77	3.11%
66 Walton	72,171,247	76,611,338	4,440,091	6.15%	7,834.23	7,968.83	134.60	1.72%
67 Washington	25,000,935	25,780,753	779,818	3.12%	7,558.40	7,818.56	260.16	3.44%
69 FAMU Lab School	4,981,813	5,289,157	307,344	6.17%	8,530.65	8,472.95	(57.70)	-0.68%
70 FAU Palm Beach	9,333,318	9,552,927	219,609	2.35%	8,146.60	8,338.29	191.69	2.35%
71 FAU St Lucie	10,296,485	10,690,381	393,896	3.83%	7,244.72	7,521.87	277.15	3.83%
72 FSU Broward	5,605,399	5,641,257	35,858	0.64%	8,120.82	8,172.77	51.95	0.64%
73 FSU Leon	12,470,900	13,063,191	592,291	4.75%	7,361.20	7,625.29	264.09	3.59%
74 UF Lab School	8,966,769	9,333,000	366,231	4.08%	7,819.63	8,075.63	256.00	3.27%
75 Via Virtual School	170,230,281	181,895,231	11,664,950	6.85%	5,245.64	5,243.23	(2.41)	-0.05%
Total	20,612,272,846	21,097,102,944	484,830,098	2.35%	7,306.63	7,408.13	101.50	1.39%

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Detail Summary Page 1

District	Unweighted	Weighted	\$4,204.42 Times Weighted	District Cost Differential	Base Funding	Declining Enrollment Supplement	Sparsity Supplement	State Funded Discretionary Contribution
	FTE -1-	FTE -2-	FTE -3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	29,459.97	31,748.17	133,482,641	0.9726	129,825,217	0	0	0
2 Baker	4,940.56	5,206.79	21,891,532	0.9754	21,353,000	0	721,757	0
3 Bay	27,598.24	31,130.90	130,887,379	0.9673	126,607,362	0	0	0
4 Bradford	3,248.67	3,448.58	14,499,279	0.9709	14,077,350	0	1,052,774	0
5 Brevard	72,705.55	79,534.54	334,396,611	0.9875	330,216,653	0	0	0
6 Broward	270,661.68	294,837.53	1,239,620,808	1.0219	1,266,768,504	0	0	0
7 Calhoun	2,179.21	2,334.50	9,815,218	0.9335	9,162,506	28,575	1,713,748	0
8 Charlotte	15,422.21	16,869.86	70,927,977	0.9822	69,665,459	0	0	0
9 Citrus	15,196.12	16,251.93	68,329,940	0.9491	64,851,946	0	2,100,252	0
10 Clay	37,518.43	40,724.89	171,224,542	0.9918	169,820,501	0	0	0
11 Collier	46,763.61	51,763.23	217,634,359	1.0405	226,448,551	0	0	0
12 Columbia	10,013.11	10,533.24	44,286,165	0.9495	42,049,714	19,907	1,407,022	0
13 Miami-Dade	349,654.00	379,576.86	1,595,900,542	1.0180	1,624,626,752	1,582,023	0	0
14 DeSoto	4,865.83	5,119.18	21,523,183	0.9720	20,920,534	0	739,362	0
15 Dade	2,272.70	2,429.96	10,216,572	0.9302	9,503,455	0	1,100,769	0
16 Duval	128,736.07	139,420.67	586,183,053	1.0106	592,396,593	0	0	0
17 Escambia	39,499.31	42,835.05	180,096,541	0.9729	175,215,925	233,261	0	0
18 Flagler	12,994.00	13,697.31	57,589,244	0.9537	54,922,862	0	1,256,019	0
19 Franklin	1,275.36	1,399.38	5,883,581	0.9291	5,466,435	0	204,723	0
20 Gadsden	4,884.18	5,249.81	22,072,406	0.9511	20,993,065	112,800	750,762	0
21 Gilchrist	2,578.44	2,851.90	11,990,585	0.9470	11,355,084	0	1,925,403	0
22 Glades	1,716.82	1,823.97	7,668,736	0.9770	7,492,355	0	1,033,062	0
23 Gulf	1,928.09	2,121.27	8,918,710	0.9391	8,375,561	0	1,253,196	0
24 Hamilton	1,645.54	1,740.78	7,318,886	0.9282	6,793,390	0	1,014,725	0
25 Hardee	5,200.85	5,471.10	23,002,802	0.9621	22,130,996	21,162	652,784	0
26 Hendry	7,201.39	7,707.45	32,405,357	0.9895	32,065,101	0	2,029,041	0
27 Hernando	22,298.87	24,077.74	101,232,932	0.9704	98,236,437	0	2,256,390	0
28 Highlands	12,386.68	13,083.81	55,009,832	0.9483	52,165,824	0	2,725,005	0
29 Hillsborough	215,995.68	235,485.74	990,080,955	1.0074	997,407,554	0	0	0
30 Holmes	3,111.23	3,246.55	13,649,860	0.9374	12,795,379	10,342	2,437,639	0
31 Indian River	17,318.95	18,667.50	78,486,010	1.0001	76,493,859	110,807	0	0
32 Jackson	6,251.55	6,821.61	28,680,914	0.9325	26,744,952	85,674	3,333,028	0
33 Jefferson	693.09	748.34	3,146,336	0.9491	2,986,187	15,700	455,877	0
34 Lafayette	1,190.91	1,277.78	5,372,324	0.9190	4,937,166	0	698,809	0
35 Lake	42,918.08	46,585.66	195,865,681	0.9776	191,478,290	0	0	0
36 Lee	92,803.40	100,101.09	420,867,025	1.0105	425,286,129	0	0	0
37 Leon	34,215.90	37,105.91	156,008,830	0.9714	151,546,977	0	0	0
38 Levy	5,483.22	5,938.84	24,960,969	0.9458	23,608,084	15,902	3,214,858	0
39 Liberty	1,368.34	1,560.85	6,562,469	0.9311	6,110,315	0	1,019,777	0
40 Madison	2,731.53	2,861.75	12,031,999	0.9255	11,135,615	0	1,078,661	0
41 Manatee	48,685.63	52,209.94	219,512,516	0.9872	216,702,756	0	0	0
42 Marion	42,956.87	45,768.38	192,429,492	0.9509	182,981,204	0	0	0
43 Martin	18,759.08	20,908.71	87,908,998	1.0113	88,902,370	0	0	0
44 Monroe	8,172.93	8,833.63	37,140,291	1.0271	38,146,793	0	0	0
45 Nassau	12,118.19	12,944.70	54,424,956	0.9894	53,848,051	0	2,717,362	0
46 Okaloosa	31,895.68	34,760.54	146,147,910	0.9896	144,627,972	0	0	0
47 Okeechobee	6,353.68	6,712.32	28,221,412	0.9769	27,569,497	20,564	614,153	0
48 Orange	209,000.00	233,032.87	979,768,059	1.0054	985,058,807	0	0	0
49 Osceola	69,394.87	75,718.58	318,352,712	0.9868	314,150,456	0	0	0
50 Palm Beach	192,600.01	213,832.92	899,043,406	1.0430	937,702,272	0	0	0
51 Pasco	73,645.30	80,169.67	337,066,964	0.9858	332,280,613	0	0	0
52 Pinellas	98,930.29	107,491.46	451,939,244	1.0026	453,114,286	771,719	0	0
53 Polk	104,739.87	111,980.26	470,812,045	0.9708	457,064,333	0	0	0
54 Putnam	10,809.27	11,406.32	47,956,960	0.9616	46,115,413	0	3,000,014	0
55 St. Johns	40,653.68	44,499.42	187,094,251	1.0013	187,337,474	0	0	0
56 St. Lucie	39,985.46	42,599.43	179,105,895	0.9952	178,246,187	0	0	0
57 Santa Rosa	27,921.64	30,445.33	128,004,954	0.9713	124,331,212	0	0	0
58 Sarasota	43,094.34	47,731.27	200,682,306	1.0058	201,846,263	0	0	0
59 Seminole	67,964.73	73,415.31	306,668,798	0.9940	306,816,785	0	0	0
60 Sumter	8,527.00	9,008.68	37,876,274	0.9625	36,455,914	0	0	0
61 Suwannee	5,925.21	6,265.87	26,344,349	0.9338	24,600,353	13,403	2,151,169	0
62 Taylor	2,569.65	2,827.36	11,887,409	0.9266	11,014,873	63,566	1,137,396	0
63 Union	2,288.80	2,427.01	10,204,169	0.9623	9,819,472	0	1,092,431	0
64 Volusia	62,392.97	68,033.93	286,043,216	0.9643	275,831,473	0	0	0
65 Wakulla	5,166.07	5,527.20	23,238,670	0.9515	22,111,595	2,387	673,404	0
66 Walton	9,613.87	10,119.91	42,548,352	0.9721	41,361,253	0	0	0
67 Washington	3,297.38	3,556.95	14,954,912	0.9373	14,017,239	10,639	2,070,963	0
69 FAMU Lab School	624.24	646.78	2,719,335	0.9714	2,641,562	0	493,382	234,902
70 FAU Palm Beach	1,145.67	1,173.25	4,932,836	1.0430	5,144,948	0	580,499	864,246
71 FAU St Lucie	1,421.24	1,515.14	6,370,285	0.9952	6,339,708	0	0	586,247
72 FSU Broward	690.25	739.13	3,107,613	1.0219	3,175,670	0	0	375,075
73 FSU Leon	1,713.14	1,797.15	7,555,973	0.9714	7,339,672	0	1,019,478	644,655
74 UF Lab School	1,155.70	1,224.76	5,149,405	0.9726	5,008,311	0	874,306	461,205
75 Fla Virtual School	34,691.44	35,463.13	149,101,693	1.0000	149,101,893	0	0	17,752,304
State	2,847,829.52	3,098,177.31	13,026,038,645		13,036,844,519	3,118,431	52,800,000	20,918,636

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Detail Summary Page 2

District	Safe Schools Allocation	Mental Health Allocation	0.748 Millage Compression	Funding Compression Allocation	Supplemental Academic Instruction	ESE Guaranteed Allocation	Reading Instruction
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	1,911,224	748,625	3,534,902	1,958,833	8,413,899	12,171,884	1,324,838
2 Baker	459,085	208,777	1,838,679	104,326	1,811,344	1,178,652	313,988
3 Bay	1,733,390	707,635	1,999,492	381,235	7,872,255	9,430,181	1,294,851
4 Bradford	399,602	171,526	952,770	0	1,026,374	1,314,933	246,186
5 Brevard	4,036,685	1,700,769	8,371,317	1,212,813	20,061,300	29,773,107	3,192,280
6 Broward	14,373,552	6,059,199	0	837,062	80,171,968	95,698,888	11,919,981
7 Calhoun	337,378	147,980	799,639	0	493,522	854,905	200,385
8 Charlotte	1,009,525	439,553	0	0	3,431,431	6,314,766	764,211
9 Citrus	954,571	434,575	736,556	803,155	3,343,712	6,996,399	719,354
10 Clay	1,891,874	926,049	10,957,257	1,796,462	9,856,842	12,309,856	1,697,553
11 Collier	2,313,541	1,129,601	0	0	10,742,394	22,074,976	2,225,268
12 Columbia	759,216	320,460	3,172,954	437,198	3,849,488	4,243,620	506,860
13 Miami-Dade	20,086,093	7,798,385	0	0	117,827,663	138,215,310	15,254,853
14 DeSoto	490,131	207,132	1,238,305	0	1,923,089	2,202,045	309,958
15 Dixie	359,284	150,038	786,922	0	506,106	817,887	203,562
16 Duval	7,469,174	2,934,402	17,414,128	743,560	32,484,506	49,779,978	5,635,528
17 Escambia	2,479,301	969,662	6,786,771	1,874,728	10,603,396	14,777,158	1,747,832
18 Flagler	860,027	386,091	0	1,022,178	2,824,102	6,262,020	626,825
19 Franklin	307,226	128,080	0	0	283,198	473,274	165,942
20 Gadsden	467,461	207,536	1,410,502	0	1,415,451	1,613,405	310,834
21 Gilchrist	345,819	156,770	806,330	0	570,417	1,038,496	220,818
22 Glades	323,044	137,799	410,629	0	425,131	611,862	184,821
23 Gulf	337,759	142,407	0	0	390,071	218,467	193,052
24 Hamilton	330,057	136,230	268,783	0	356,858	568,060	178,307
25 Hardee	479,185	214,508	1,495,400	227,723	1,151,242	1,936,424	321,238
26 Hendry	582,077	258,554	2,214,787	0	1,867,817	2,394,996	413,814
27 Hernando	1,314,498	590,958	4,478,951	523,839	5,336,644	9,821,581	1,030,463
28 Highlands	893,495	372,719	2,423,702	1,036,416	2,493,199	4,239,924	601,132
29 Hillsborough	9,965,853	4,855,610	39,103,858	3,347,255	50,590,291	83,662,714	9,409,814
30 Holmes	383,652	168,500	1,233,229	0	679,913	1,048,119	234,240
31 Indian River	1,083,060	481,314	0	0	3,840,756	5,519,926	846,482
32 Jackson	545,475	237,641	2,018,125	0	1,262,386	2,279,727	364,235
33 Jefferson	293,922	115,260	0	0	297,684	181,146	142,828
34 Lafayette	298,421	126,220	404,147	0	206,494	266,214	161,009
35 Lake	2,299,749	1,044,934	5,974,197	2,832,153	9,943,629	15,361,103	1,899,381
36 Lee	4,555,910	2,143,266	0	0	22,247,577	40,437,650	4,078,230
37 Leon	2,528,167	853,337	4,884,662	618,461	9,921,979	17,874,362	1,527,262
38 Levy	525,446	220,725	1,401,456	0	1,273,216	1,962,758	335,003
39 Liberty	300,948	130,127	508,338	0	285,814	524,752	171,942
40 Madison	387,883	160,141	871,986	0	741,035	1,315,311	218,772
41 Manatee	2,641,119	1,171,919	0	1,519,854	12,315,869	20,730,308	2,134,447
42 Marion	2,401,133	1,045,788	8,576,339	3,894,342	13,123,128	16,373,680	1,820,197
43 Martin	1,120,065	513,022	0	0	4,113,476	7,236,888	943,479
44 Monroe	698,655	279,945	0	0	1,787,157	3,171,955	470,489
45 Nassau	782,025	366,808	0	0	2,681,767	3,604,992	616,809
46 Okaloosa	1,782,097	802,252	3,255,911	0	8,915,729	13,299,113	1,462,784
47 Okeechobee	573,333	239,890	1,811,371	0	2,069,553	2,895,208	371,919
48 Orange	11,408,806	4,701,585	6,234,470	4,099,279	49,446,201	58,851,465	9,294,736
49 Osceola	3,404,424	1,627,877	16,812,989	5,361,552	15,281,083	18,793,466	3,042,560
50 Palm Beach	10,384,575	4,340,504	0	0	43,274,320	73,585,317	8,853,422
51 Pasco	3,725,606	1,721,460	16,982,606	1,257,468	19,972,495	30,548,641	3,211,514
52 Pinellas	6,179,580	2,278,163	0	0	23,837,780	45,676,701	4,337,560
53 Polk	5,218,692	2,406,074	27,347,580	7,680,399	27,029,394	39,278,341	4,374,370
54 Putnam	790,222	337,989	2,717,991	249,175	3,195,221	3,519,795	544,748
55 St. Johns	2,006,131	995,078	1,056,996	1,445,431	7,959,811	12,908,637	1,860,793
56 St. Lucie	2,126,045	980,366	4,261,250	909,876	9,962,821	17,245,097	1,776,071
57 Santa Rosa	1,414,387	714,755	6,972,313	744,038	8,083,373	10,541,894	1,273,639
58 Sarasota	2,399,310	1,048,815	0	0	8,801,620	23,309,932	1,996,000
59 Seminole	3,498,098	1,596,390	9,790,319	4,766,876	16,383,542	20,797,271	2,974,217
60 Sumter	650,667	287,740	0	0	1,728,403	3,928,998	454,732
61 Suwannee	524,196	230,456	1,703,498	593,815	1,247,022	574,275	344,250
62 Taylor	389,434	156,576	299,416	0	563,684	1,039,933	217,647
63 Union	340,349	150,393	989,448	0	510,368	604,883	206,507
64 Volusia	3,700,769	1,473,715	5,408,223	4,183,889	16,985,813	24,148,389	2,685,466
65 Wakulla	475,024	213,742	1,691,475	297,901	967,739	1,606,220	321,057
66 Walton	704,896	311,670	0	0	1,925,610	2,961,737	500,444
67 Washington	395,263	172,599	1,037,751	0	953,661	798,609	245,626
69 FAMU Lab School	272,986	113,744	69,117	0	340,861	38,585	139,617
70 FAU Palm Beach	292,186	125,224	0	0	299,453	113,128	162,946
71 FAU St Lucie	302,333	131,292	151,462	22,001	424,490	195,655	174,080
72 FSU Broward	275,417	115,197	0	0	143,417	169,590	144,594
73 FSU Leon	313,081	137,718	244,568	0	289,907	335,094	183,400
74 UF Lab School	292,555	125,445	138,672	0	301,977	237,397	161,672
75 Fla Virtual School	0	0	254,635	0	0	400,607	1,504,478
State	161,956,019	69,237,286	246,327,174	56,783,293	717,760,938	1,067,088,437	130,000,000

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Detail Summary Page 3

District	DJJ Supplemental Allocation	Virtual Education Contribution	Instructional Materials	Student Transportation Allocation	Digital Classrooms Allocation	Teacher Classroom Supply Asst Program	Federally Connected Students Allocation	Gross State & Local FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	197,528	77,942	2,462,736	4,071,862	867,963	567,005	0	168,134,458
2 Baker	0	987	395,066	1,213,341	561,709	95,089	0	30,255,800
3 Bay	142,992	0	2,255,156	3,918,164	844,710	531,173	931,712	158,650,308
4 Bradford	0	2,697	276,002	718,388	540,577	62,526	0	20,841,705
5 Brevard	159,748	24,184	8,046,844	10,582,703	1,408,113	1,399,335	2,514,248	420,700,099
6 Broward	422,861	0	21,510,011	32,732,203	3,880,642	5,209,320	0	1,519,584,191
7 Calhoun	0	14,910	181,174	468,708	527,219	41,942	0	14,972,591
8 Charlotte	0	0	1,310,926	3,317,042	692,628	296,825	0	87,242,366
9 Citrus	212,519	4,586	1,227,488	3,818,268	689,804	292,474	0	87,185,659
10 Clay	107,949	32,489	3,137,065	6,841,205	968,616	722,103	588,357	221,654,178
11 Collier	149,244	0	3,903,798	7,276,370	1,084,091	900,041	0	278,247,875
12 Columbia	0	22,505	795,825	1,902,274	625,067	192,718	0	60,304,828
13 Miami-Dade	598,049	0	27,319,852	20,882,942	4,867,278	6,729,655	82,971	1,985,871,826
14 DeSoto	40,818	1,220	403,898	718,846	560,776	93,651	0	29,849,765
15 Dixie	0	3,299	206,133	521,396	528,387	43,742	0	14,530,780
16 Duval	409,197	0	10,235,021	19,822,281	2,107,950	2,477,733	533,931	744,443,962
17 Escambia	210,805	80,238	3,078,372	8,438,044	993,358	760,228	1,898,946	230,148,025
18 Flagler	0	54,629	1,108,846	2,497,462	662,299	250,090	0	72,733,450
19 Franklin	0	0	105,269	508,618	398,538	24,546	0	8,065,849
20 Gadsden	0	3,788	387,501	1,507,308	561,005	94,004	0	29,835,022
21 Gilchrist	0	3,944	222,465	452,821	532,205	49,828	0	17,680,198
22 Glades	0	657	143,257	271,064	521,443	33,043	283,377	11,871,544
23 Gulf	0	0	158,631	373,533	524,057	37,071	0	12,003,805
24 Hamilton	57,730	7,451	139,046	422,659	514,215	31,671	0	10,819,182
25 Hardee	0	10,794	414,304	1,143,979	564,960	100,099	0	30,864,798
26 Hendry	0	234	581,987	1,497,153	589,947	138,602	0	44,634,110
27 Hernando	77,254	78,880	1,809,164	5,189,919	778,519	429,178	0	131,952,655
28 Highlands	0	54,809	999,401	2,640,243	654,713	238,402	0	71,538,984
29 Hillsborough	561,935	0	17,497,292	32,743,248	3,197,848	4,157,185	1,226,512	1,257,726,769
30 Holmes	0	37,558	250,049	764,939	538,860	59,881	0	20,642,300
31 Indian River	0	0	1,391,663	4,064,876	716,319	333,331	0	96,882,393
32 Jackson	46,410	9,488	514,772	1,555,875	578,084	120,321	0	39,696,193
33 Jefferson	0	0	53,853	216,211	216,584	13,340	0	4,988,592
34 Lafayette	0	4,011	104,911	162,851	372,148	22,921	0	7,965,322
35 Lake	0	30,267	3,468,058	8,342,449	1,036,059	826,026	0	244,538,297
36 Lee	274,208	0	7,593,279	24,251,030	1,659,141	1,786,151	68,481	534,381,052
37 Leon	198,686	33,652	2,715,892	5,755,950	927,366	658,540	0	200,045,293
38 Levy	0	2,974	439,714	1,413,331	568,487	105,533	0	35,087,487
39 Liberty	185,324	156	110,269	253,176	427,593	26,336	0	10,054,867
40 Madison	87,356	3,328	231,524	632,901	534,117	52,573	0	17,451,203
41 Manatee	268,967	8,861	3,972,739	7,488,296	1,108,097	937,033	0	271,000,265
42 Marion	254,120	146,954	3,471,567	10,670,929	1,036,543	826,774	0	246,622,698
43 Martin	35,122	0	1,665,030	2,910,584	734,306	361,049	0	108,535,391
44 Monroe	0	0	650,017	929,399	602,082	157,301	1,002,318	47,896,111
45 Nassau	0	5,120	1,035,338	3,161,669	651,360	233,234	0	69,704,535
46 Okaloosa	265,423	13,277	2,690,726	6,287,675	898,386	613,884	2,587,274	187,502,503
47 Okeechobee	240,289	17,743	516,445	1,504,338	579,359	122,287	0	39,145,949
48 Orange	441,084	0	17,633,220	30,226,490	3,110,470	4,022,542	0	1,184,529,155
49 Osceola	86,918	75,506	6,197,629	11,415,255	1,366,762	1,335,616	0	398,952,093
50 Palm Beach	267,186	0	15,541,768	28,824,971	2,905,629	3,706,897	26,271	1,127,413,130
51 Pasco	162,809	115,684	6,089,663	16,074,306	1,419,851	1,417,422	0	434,990,138
52 Pinellas	391,765	0	7,945,609	12,507,575	1,735,667	1,904,073	32,130	560,712,608
53 Polk	379,352	56,916	8,870,296	23,127,115	1,808,231	2,015,888	0	606,656,981
54 Putnam	0	14,140	852,162	2,289,630	635,011	208,042	0	64,469,553
55 St. Johns	216,721	0	3,548,784	9,700,653	1,007,776	782,446	0	230,826,731
56 St. Lucie	184,217	20,520	3,321,139	10,221,826	999,430	769,585	0	231,044,430
57 Santa Rosa	0	24,183	2,421,291	6,972,022	848,749	537,397	1,222,194	166,101,447
58 Sarasota	0	0	3,669,330	6,208,227	1,038,261	829,420	0	251,147,178
59 Seminole	0	60,634	5,461,190	11,448,430	1,348,899	1,308,091	0	388,250,742
60 Sumter	0	0	709,851	1,000,982	606,505	164,116	0	45,987,908
61 Suwannee	0	43,224	474,183	1,335,503	574,007	114,040	0	34,523,394
62 Taylor	0	0	217,199	631,559	532,096	49,457	0	16,312,836
63 Union	46,660	693	184,082	482,039	528,588	44,052	0	14,999,965
64 Volusia	231,516	54,896	5,134,935	10,945,332	1,279,306	1,200,853	0	353,264,575
65 Wakulla	0	5,358	421,026	1,562,915	564,526	99,429	0	31,013,798
66 Walton	49,336	0	911,747	2,252,027	620,080	185,034	0	51,783,834
67 Washington	228,392	9,666	278,269	958,027	541,185	63,463	0	21,781,552
69 FAMU Lab School	0	0	56,805	0	195,069	12,014	0	4,628,644
70 FAU Palm Beach	0	0	254,915	0	358,011	22,050	0	8,217,608
71 FAU St Lucie	0	0	107,075	0	444,124	27,354	0	8,905,621
72 FSU Broward	0	0	52,110	0	215,696	13,285	0	4,680,051
73 FSU Leon	0	7,332	143,462	0	521,398	32,972	0	11,212,937
74 UF Lab School	0	2,262	101,810	0	361,145	22,243	0	8,089,000
75 Fla Virtual School	0	9,888,197	3,136,767	0	0	0	0	181,836,879
State	7,890,490	10,970,823	232,934,691	443,043,407	70,000,000	54,143,375	12,998,722	16,394,816,241

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Detail Summary Page 4

District	Gross State & Local FEFP	Required Local Effort	Net State FEFP	Class Size Reduction Allocation	District Lottery & School Recognition Allocation	Total State Funding
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	168,134,458	62,822,480	105,311,978	30,903,724	1,384,815	137,600,517
2 Baker	30,255,800	3,898,696	26,357,104	5,306,056	297,680	31,960,840
3 Bay	158,650,308	67,559,767	91,090,541	30,865,137	1,477,367	123,433,045
4 Bradford	20,841,705	3,998,805	16,842,900	3,543,752	124,521	20,511,173
5 Brevard	420,700,099	159,636,232	261,063,867	79,278,167	3,502,372	343,844,406
6 Broward	1,519,584,191	788,861,532	730,722,659	307,398,446	14,383,298	1,052,504,403
7 Calhoun	14,972,591	1,840,552	13,132,039	2,201,922	88,060	15,422,021
8 Charlotte	87,242,366	73,074,325	14,168,041	16,686,392	565,969	31,420,402
9 Citrus	87,185,659	39,149,732	48,035,927	15,537,245	273,876	63,847,048
10 Clay	221,654,178	44,919,158	176,735,020	40,080,850	1,600,118	218,415,988
11 Collier	278,247,875	250,455,779	27,792,096	54,414,778	2,901,741	85,108,615
12 Columbia	60,304,828	11,424,167	48,880,661	10,434,746	340,953	59,656,360
13 Miami-Dade	1,985,871,826	1,291,293,375	694,578,451	391,843,909	18,781,226	1,105,203,586
14 DeSoto	29,849,765	6,913,507	22,936,258	5,178,416	218,573	28,333,247
15 Dixie	14,530,700	2,134,348	12,396,432	2,384,687	3,719	14,784,838
16 Duval	744,443,982	266,921,973	477,522,009	144,803,175	7,919,723	630,244,907
17 Escambia	230,148,025	77,305,971	152,842,054	42,264,998	1,203,092	196,310,144
18 Flagler	72,733,450	38,168,879	34,564,571	13,165,164	488,505	48,218,240
19 Franklin	8,065,849	7,258,907	806,942	1,362,651	36,681	2,206,274
20 Gadsden	29,835,022	6,373,685	23,461,337	5,168,704	242,554	28,872,595
21 Gilchrist	17,680,198	2,907,032	14,773,166	2,790,230	194,961	17,758,357
22 Glades	11,871,544	2,550,920	9,320,624	1,894,236	58,732	11,273,592
23 Gulf	12,003,805	7,210,838	4,792,967	2,074,497	37,737	6,905,201
24 Hamilton	10,819,182	3,088,768	7,730,414	1,634,489	2,659	9,367,562
25 Hardee	30,864,798	6,579,376	24,285,422	5,459,667	293,282	30,038,371
26 Hendry	44,634,110	8,228,755	36,405,355	7,845,625	147,281	44,398,261
27 Hemando	131,952,655	38,968,132	92,984,523	23,585,788	853,085	117,423,396
28 Highlands	71,538,984	21,844,210	49,694,774	12,704,108	339,667	62,738,549
29 Hillsborough	1,257,726,769	408,393,192	849,333,577	242,880,079	9,108,430	1,101,322,086
30 Holmes	20,642,300	2,029,322	18,612,978	3,069,789	143,515	21,826,282
31 Indian River	96,882,393	74,476,431	22,405,962	19,020,229	507,194	41,933,385
32 Jackson	39,696,193	6,745,616	32,950,577	6,493,479	402,920	39,846,976
33 Jefferson	4,988,592	2,693,078	2,295,514	730,825	1,169	3,027,508
34 Lafayette	7,965,322	1,161,843	6,803,479	1,187,714	1,932	7,993,125
35 Lake	244,536,297	89,709,159	154,827,138	46,500,814	1,503,254	202,831,206
36 Lee	534,381,052	350,476,123	183,904,929	102,459,416	3,573,964	289,938,309
37 Leon	200,045,293	70,556,380	129,488,913	36,800,706	2,241,582	168,531,201
38 Levy	35,087,487	7,908,900	27,178,587	5,676,325	9,239	32,864,151
39 Liberty	10,054,867	1,072,168	8,982,699	1,359,786	2,391	10,344,876
40 Madison	17,451,203	3,026,914	14,424,289	2,696,705	101,699	17,222,693
41 Manatee	271,000,265	152,657,982	118,342,283	52,703,656	2,133,658	173,179,597
42 Marion	246,622,698	74,803,211	171,819,487	43,910,927	1,781,508	217,491,922
43 Martin	108,535,391	93,744,275	14,791,116	21,468,190	1,334,806	37,594,112
44 Monroe	47,896,111	43,116,462	4,779,649	9,343,721	410,894	14,534,264
45 Nassau	69,704,535	35,327,833	34,376,702	13,013,041	660,323	48,050,066
46 Okaloosa	187,502,503	73,416,740	114,085,763	34,732,656	2,236,398	151,054,817
47 Okeechobee	39,145,949	8,203,809	30,942,140	6,515,634	122,628	37,580,402
48 Orange	1,184,529,155	551,985,289	632,543,866	238,795,768	8,899,736	880,239,370
49 Osceola	398,952,093	107,308,122	291,643,971	74,938,252	2,167,773	368,749,996
50 Palm Beach	1,127,413,130	792,097,696	335,315,434	223,155,871	9,779,184	568,250,489
51 Pasco	434,990,138	114,910,857	320,079,281	79,522,423	3,759,604	403,361,308
52 Pinellas	560,712,608	328,585,063	232,127,545	109,338,279	3,586,317	345,052,141
53 Polk	606,656,981	144,955,949	461,701,032	111,609,704	3,584,449	576,895,185
54 Putnam	64,469,553	15,163,526	49,306,027	11,376,443	447,744	61,130,214
55 St. Johns	230,826,731	108,422,572	122,404,159	44,100,741	3,063,924	169,568,824
56 St. Lucie	231,044,430	90,472,639	140,571,791	42,808,117	2,497,372	185,877,280
57 Santa Rosa	166,101,447	41,866,514	124,234,933	30,070,282	1,433,705	155,738,920
58 Sarasota	251,147,178	226,052,049	25,095,129	47,984,846	2,611,472	75,691,449
59 Seminole	386,250,742	138,680,134	247,570,608	72,466,994	3,842,548	323,880,150
60 Sumter	45,987,908	41,385,219	4,602,689	8,961,115	517,027	14,080,831
61 Suwannee	34,523,394	7,203,345	27,320,049	5,948,316	415,738	33,684,103
62 Taylor	16,312,836	5,779,063	10,533,773	2,650,448	4,311	13,188,532
63 Union	14,999,965	1,097,490	13,902,475	2,408,265	169,311	16,480,051
64 Volusia	353,264,575	145,780,756	207,483,819	66,878,099	2,191,826	276,553,744
65 Wakulla	31,013,798	5,487,618	25,526,180	5,409,171	277,796	31,213,147
66 Walton	51,783,834	46,604,028	5,179,806	10,159,167	560,764	15,899,737
67 Washington	21,781,552	3,790,486	17,991,066	3,245,814	79,603	21,316,483
69 FAMU Lab School	4,628,644	0	4,628,644	659,479	1,034	5,289,157
70 FAU Palm Beach	8,217,608	0	8,217,608	1,221,183	114,138	9,552,927
71 FAU St Lucie	8,905,821	0	8,905,821	1,640,657	143,903	10,690,381
72 FSU Broward	4,680,051	0	4,680,051	892,162	69,044	5,641,257
73 FSU Leon	11,212,937	0	11,212,937	1,678,025	172,229	13,063,191
74 UF Lab School	8,089,000	0	8,089,000	1,129,776	114,224	9,333,000
75 Fla Virtual School	181,836,879	0	181,836,879	0	58,352	181,895,231
State	16,394,816,241	7,712,537,754	8,682,278,487	3,110,424,650	134,582,877	11,927,286,014

FLORIDA EDUCATION FINANCE PROGRAM
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Detail Summary Page 5

District	0.748				
	Required Local Effort	Discretionary Local Effort	Total Local Funding	Total State Funding	Total Funding
	-1-	-2-	-3-	-4-	-5-
1 Alachua	62,822,480	11,756,621	74,579,101	137,600,517	212,179,618
2 Baker	3,898,696	725,790	4,624,486	31,960,840	36,585,326
3 Bay	67,559,767	12,325,538	79,885,305	123,433,045	203,318,350
4 Bradford	3,998,805	733,474	4,732,279	20,511,173	25,243,452
5 Brevard	159,636,232	29,367,413	189,003,645	343,844,406	532,848,051
6 Broward	788,861,532	147,075,879	935,937,411	1,052,504,403	1,988,441,814
7 Calhoun	1,840,552	331,503	2,172,055	15,422,021	17,594,076
8 Charlotte	73,074,325	13,279,785	86,354,110	31,420,402	117,774,512
9 Citrus	39,149,732	7,151,160	46,300,892	63,847,048	110,147,940
10 Clay	44,919,158	8,516,991	53,436,149	218,415,988	271,852,137
11 Collier	250,455,779	68,497,595	318,953,374	85,108,615	404,061,989
12 Columbia	11,424,167	2,024,467	13,448,634	59,656,360	73,104,994
13 Miami-Dade	1,291,293,375	231,461,166	1,522,754,541	1,105,203,586	2,627,958,127
14 DeSoto	6,913,507	1,287,355	8,200,862	28,333,247	36,534,109
15 Dixie	2,134,348	392,741	2,527,089	14,784,838	17,311,927
16 Duval	266,921,973	49,407,977	316,329,950	630,244,907	946,574,857
17 Escambia	77,305,971	13,715,576	91,021,547	196,310,144	287,331,691
18 Flagler	38,168,879	6,836,763	45,005,642	48,218,240	93,223,882
19 Franklin	7,258,907	1,433,385	8,692,292	2,206,274	10,898,566
20 Gadsden	6,373,685	1,124,680	7,498,365	28,872,595	36,370,960
21 Gilchrist	2,907,032	532,043	3,439,075	17,768,357	21,197,432
22 Glades	2,550,920	480,506	3,031,426	11,273,592	14,305,018
23 Gulf	7,210,838	1,377,351	8,588,189	6,905,201	15,493,390
24 Hamilton	3,088,768	585,356	3,674,124	9,367,562	13,041,686
25 Hardee	6,579,376	1,204,153	7,783,529	30,038,371	37,821,900
26 Hendry	8,228,755	1,523,165	9,751,920	44,398,261	54,150,181
27 Hernando	38,968,132	7,095,463	46,063,595	117,423,396	163,486,991
28 Highlands	21,844,210	4,005,754	25,849,964	62,738,549	88,588,513
29 Hillsborough	408,393,192	73,011,020	481,404,212	1,101,322,086	1,582,726,298
30 Holmes	2,029,322	381,678	2,411,000	21,826,282	24,237,282
31 Indian River	74,476,431	13,768,752	88,245,183	41,933,385	130,178,568
32 Jackson	6,745,616	1,226,774	7,972,390	39,846,976	47,819,366
33 Jefferson	2,693,078	478,713	3,171,791	3,027,508	6,199,299
34 Lafayette	1,161,843	214,001	1,375,844	7,993,125	9,368,969
35 Lake	89,709,159	16,302,831	106,011,990	202,831,206	308,843,196
36 Lee	350,476,123	63,094,137	413,570,260	289,938,309	703,508,569
37 Leon	70,556,380	12,875,377	83,431,757	168,531,201	251,962,958
38 Levy	7,908,900	1,444,654	9,353,554	32,864,151	42,217,705
39 Liberty	1,072,168	201,909	1,274,077	10,344,876	11,618,953
40 Madison	3,026,914	545,837	3,572,751	17,222,693	20,795,444
41 Manatee	152,657,982	27,857,568	180,515,550	173,179,597	353,695,147
42 Marion	74,803,211	13,720,648	88,523,859	217,491,922	306,015,781
43 Martin	93,744,275	17,031,994	110,776,269	37,594,112	148,370,381
44 Monroe	43,116,462	20,793,755	63,910,217	14,534,264	78,444,481
45 Nassau	35,327,833	6,472,011	41,799,844	48,050,066	89,849,910
46 Okaloosa	73,416,740	13,300,005	86,716,745	151,054,817	237,771,562
47 Okeechobee	8,203,809	1,486,543	9,690,352	37,580,402	47,270,754
48 Orange	551,985,289	102,249,875	654,235,164	880,239,370	1,534,474,534
49 Osceola	107,308,122	19,207,101	126,515,223	368,749,996	495,265,219
50 Palm Beach	792,097,696	145,289,131	937,386,827	568,250,489	1,505,637,316
51 Pasco	114,910,857	21,244,024	136,154,881	403,361,308	539,516,189
52 Pinellas	328,585,063	61,614,848	390,199,911	345,052,141	735,252,052
53 Polk	144,955,949	27,018,951	171,974,900	576,895,185	748,870,085
54 Putnam	15,163,526	2,892,710	18,056,236	61,130,214	79,186,450
55 St. Johns	108,422,572	20,044,509	128,467,081	169,568,824	298,035,905
56 St. Lucie	90,472,639	16,493,672	106,966,311	185,877,280	292,843,591
57 Santa Rosa	41,866,514	7,520,690	49,387,204	155,738,920	205,126,124
58 Sarasota	226,052,049	45,113,909	271,165,958	75,691,449	346,857,407
59 Seminole	138,680,134	25,487,160	164,167,294	323,880,150	488,047,444
60 Sumter	41,385,219	9,290,559	50,675,778	14,080,831	64,756,609
61 Suwannee	7,203,345	1,372,066	8,575,411	33,684,103	42,259,514
62 Taylor	5,779,063	1,034,396	6,813,459	13,188,532	20,001,991
63 Union	1,097,490	198,578	1,296,068	16,480,051	17,776,119
64 Volusia	145,780,756	26,977,735	172,758,491	276,553,744	449,312,235
65 Wakulla	5,487,618	990,048	6,477,666	31,213,147	37,690,813
66 Walton	46,604,028	14,107,573	60,711,601	15,899,737	76,611,338
67 Washington	3,790,486	673,784	4,464,270	21,316,483	25,780,753
69 FAMU Lab School	0	0	0	5,289,157	5,289,157
70 FAU Palm Beach	0	0	0	9,552,927	9,552,927
71 FAU St Lucie	0	0	0	10,690,381	10,690,381
72 FSU Broward	0	0	0	5,641,257	5,641,257
73 FSU Leon	0	0	0	13,063,191	13,063,191
74 UF Lab School	0	0	0	9,333,000	9,333,000
75 Fla Virtual School	0	0	0	181,895,231	181,895,231
State	7,712,537,754	1,457,279,176	9,169,816,930	11,927,286,014	21,097,102,944

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

K-12 Unweighted FTE Summary

District	Basic Programs	ESOL Program	Exceptional Student Programs	Career Education Programs	Group 2	Total Unweighted FTE
	101-113	130	254 & 255	300	130-300	101-300
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	28,206.26	682.56	65.41	505.74	1,253.71	29,459.97
2 Baker	4,581.44	9.58	22.10	327.44	359.12	4,940.56
3 Bay	25,700.43	506.07	720.80	670.94	1,897.81	27,598.24
4 Bradford	3,144.37	0.00	23.50	80.80	104.30	3,248.67
5 Brevard	68,933.52	1,403.88	928.77	1,439.38	3,772.03	72,705.55
6 Broward	238,394.71	23,391.17	2,190.46	6,685.34	32,266.97	270,661.68
7 Calhoun	2,087.45	4.62	22.10	65.04	91.76	2,179.21
8 Charlotte	14,434.92	269.27	253.37	464.65	987.29	15,422.21
9 Citrus	14,498.50	128.56	115.92	453.14	697.62	15,196.12
10 Clay	35,760.91	446.74	403.85	906.93	1,757.52	37,518.43
11 Collier	39,706.41	5,498.50	585.81	972.89	7,057.20	46,763.61
12 Columbia	9,519.95	71.19	22.59	399.38	493.16	10,013.11
13 Miami-Dade	299,504.85	39,804.09	2,108.49	8,236.57	50,149.15	349,654.00
14 DeSoto	4,478.13	273.77	3.49	110.44	387.70	4,865.83
15 Dixie	2,193.48	0.00	16.18	63.04	79.22	2,272.70
16 Duval	121,862.54	3,955.45	1,236.84	1,681.24	6,873.53	128,736.07
17 Escambia	37,583.45	332.98	382.78	1,200.10	1,915.86	39,499.31
18 Flagler	12,311.70	241.19	43.75	397.36	682.30	12,994.00
19 Franklin	1,213.15	14.82	24.41	22.98	62.21	1,275.36
20 Gadsden	4,416.42	316.20	45.97	105.59	467.78	4,884.18
21 Gilchrist	2,412.66	38.39	46.48	80.91	165.78	2,578.44
22 Glades	1,629.53	57.03	11.53	18.73	87.29	1,716.82
23 Gulf	1,846.26	9.90	40.58	29.35	79.83	1,926.09
24 Hamilton	1,488.35	94.45	4.06	58.68	157.19	1,645.54
25 Hardee	4,799.77	247.03	9.89	144.16	401.08	5,200.85
26 Hendry	6,342.45	510.37	44.03	304.54	858.94	7,201.39
27 Hernando	21,194.21	341.71	225.04	537.91	1,104.66	22,298.87
28 Highlands	11,507.10	461.31	35.49	382.78	879.58	12,388.68
29 Hillsborough	192,365.92	16,308.63	1,986.99	5,334.14	23,629.76	215,995.68
30 Holmes	2,972.14	0.00	3.03	136.06	139.09	3,111.23
31 Indian River	16,170.88	616.52	156.76	374.79	1,148.07	17,318.95
32 Jackson	5,823.28	69.03	100.79	258.45	428.27	6,251.55
33 Jefferson	662.50	11.27	5.00	14.32	30.59	693.09
34 Lafayette	1,055.81	52.49	3.90	78.71	135.10	1,190.91
35 Lake	39,880.57	1,307.39	501.29	1,228.83	3,037.51	42,918.08
36 Lee	83,813.92	6,319.41	444.64	2,225.43	8,989.48	92,803.40
37 Leon	33,017.82	369.45	321.57	507.06	1,198.08	34,215.90
38 Levy	5,185.66	104.11	16.77	176.68	297.56	5,483.22
39 Liberty	1,251.51	9.33	45.93	61.57	116.83	1,368.34
40 Madison	2,611.59	4.65	0.95	114.34	119.94	2,731.53
41 Manatee	44,238.94	3,167.33	266.08	1,013.28	4,446.69	48,685.63
42 Marion	39,804.99	1,476.72	161.27	1,513.89	3,151.88	42,956.87
43 Martin	16,717.68	1,346.71	225.49	469.20	2,041.40	18,759.08
44 Monroe	7,350.50	612.78	52.37	157.28	822.43	8,172.93
45 Nassau	11,579.76	113.82	57.50	367.11	538.43	12,118.19
46 Okaloosa	30,150.55	734.55	278.99	731.59	1,745.13	31,895.68
47 Okeechobee	5,664.51	504.34	7.61	177.22	689.17	6,353.68
48 Orange	176,410.98	24,892.16	3,453.32	4,243.54	32,589.02	209,000.00
49 Osceola	56,755.43	10,549.40	657.44	1,432.60	12,639.44	69,394.87
50 Palm Beach	167,848.78	18,923.49	1,408.99	4,418.75	24,751.23	192,600.01
51 Pasco	69,882.59	1,801.74	960.28	1,000.69	3,762.71	73,645.30
52 Pinellas	91,523.75	3,617.53	951.15	2,837.86	7,406.54	98,930.29
53 Polk	93,792.46	7,117.58	588.45	3,241.38	10,947.41	104,739.87
54 Putnam	10,109.46	375.04	22.03	302.74	699.81	10,809.27
55 St. Johns	39,441.11	220.22	335.41	656.94	1,212.57	40,653.68
56 St. Lucie	36,446.41	2,432.59	167.84	938.82	3,539.05	39,985.46
57 Santa Rosa	26,882.70	156.28	411.43	471.23	1,038.94	27,921.64
58 Sarasota	40,147.22	1,533.69	593.30	820.13	2,947.12	43,094.34
59 Seminole	63,928.65	2,138.12	302.41	1,595.55	4,036.08	67,964.73
60 Sumter	8,025.79	182.50	35.57	283.14	501.21	8,527.00
61 Suwannee	5,490.05	214.22	2.03	218.91	435.16	5,925.21
62 Taylor	2,500.77	0.00	3.99	64.89	68.88	2,569.65
63 Union	2,186.23	0.00	15.40	87.17	102.57	2,288.80
64 Volusia	57,267.94	2,402.70	893.44	1,828.89	5,125.03	62,392.97
65 Wakulla	4,968.95	0.43	23.10	173.59	197.12	5,166.07
66 Walton	9,235.38	259.91	4.17	114.41	378.49	9,613.87
67 Washington	3,149.17	15.12	37.63	95.46	148.21	3,297.38
69 FAMU Lab School	618.76	2.98	0.00	2.50	5.48	624.24
70 FAU Palm Beach	1,134.36	11.31	0.00	0.00	11.31	1,145.67
71 FAU St Lucie	1,379.56	32.56	9.12	0.00	41.68	1,421.24
72 FSU Broward	677.57	12.68	0.00	0.00	12.68	690.25
73 FSU Leon	1,646.18	17.86	0.00	49.10	66.96	1,713.14
74 UF Lab School	1,150.64	0.00	1.86	3.20	5.06	1,155.70
75 Fla Virtual School	33,615.15	0.00	0.00	1,076.29	1,076.29	34,691.44
State	2,566,287.49	189,149.47	25,148.78	67,243.78	281,542.03	2,847,829.52

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEPP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

K-12 Unweighted FTE Detail - Basic Programs

District	With ESE Services						Total Basic Education Grades PreK-3 101 & 111	Total Basic Education Grades 4-8 102 & 112	Total Basic Education Grades 9-12 103 & 113	Basic Education Grades K-12 Group 1 101-113
	Basic Education Grades PreK-3 101	Basic Education Grades 4-8 102	Basic Education Grades 9-12 103	Basic Education Grades K-3 111	Basic Education Grades 4-8 112	Basic Education Grades 9-12 113				
	-1-	-2-	-3-	-4-	-5-	-6-				
1 Alachua	7,295.01	7,296.58	6,374.63	2,077.02	3,906.33	1,256.69	9,372.03	11,202.91	7,631.32	28,206.26
2 Baker	1,368.83	1,646.71	907.06	237.61	286.04	135.39	1,606.24	1,932.75	1,042.45	4,581.44
3 Bay	6,673.62	8,309.78	5,806.45	1,724.39	2,216.15	970.04	8,398.01	10,525.93	6,776.49	25,700.43
4 Bradford	796.98	846.69	540.81	352.00	398.46	209.43	1,148.98	1,245.15	750.24	3,144.37
5 Brevard	16,576.66	19,748.40	15,098.93	4,550.50	8,023.47	4,935.56	21,127.18	27,771.87	20,034.49	68,933.52
6 Broward	56,433.49	77,163.08	58,225.22	13,466.85	20,627.95	12,478.12	69,900.34	97,791.03	70,703.34	238,394.71
7 Calhoun	498.86	675.57	436.96	155.96	203.77	116.33	654.82	879.34	553.29	2,087.45
8 Charlotte	3,212.05	4,176.22	3,840.19	902.05	1,514.64	789.77	4,114.10	5,690.86	4,629.96	14,434.92
9 Citrus	3,706.58	4,771.80	3,619.41	697.11	1,177.46	526.14	4,403.69	5,949.26	4,145.55	14,498.50
10 Clay	7,319.97	9,999.60	8,719.72	3,062.00	4,639.90	2,019.72	10,381.97	14,639.50	10,739.44	35,760.91
11 Collier	8,549.44	12,852.03	9,599.73	1,901.00	3,935.01	2,869.20	10,450.44	16,787.04	12,468.93	39,706.41
12 Columbia	2,735.57	3,176.74	1,817.03	670.53	743.02	377.06	3,406.10	3,919.76	2,194.09	9,519.95
13 Miami-Dade	64,588.88	88,679.38	69,230.71	18,696.36	34,376.94	23,932.58	83,285.24	123,056.32	93,163.29	299,504.85
14 DeSoto	1,153.67	1,501.12	990.49	311.66	312.17	209.02	1,465.33	1,813.29	1,199.51	4,478.13
15 Dixie	619.59	644.18	369.89	221.57	207.41	130.84	841.16	851.59	500.73	2,193.48
16 Duval	32,298.34	37,787.97	26,455.80	7,952.20	11,670.12	5,718.11	40,250.54	49,438.09	32,173.91	121,862.54
17 Escambia	9,966.40	11,337.99	7,464.49	2,387.71	4,107.11	2,319.75	12,354.11	15,445.10	9,784.24	37,583.45
18 Flagler	3,038.06	4,086.99	3,172.06	503.99	974.26	536.34	3,542.05	5,061.25	3,708.40	12,311.70
19 Franklin	354.17	408.71	223.99	73.53	102.10	50.65	427.70	510.81	274.64	1,213.15
20 Gadsden	1,117.80	1,564.47	956.79	231.42	354.26	191.68	1,349.22	1,918.73	1,148.47	4,416.42
21 Gilchrist	611.96	738.39	449.59	224.05	210.73	177.94	838.01	949.12	827.53	2,412.66
22 Glades	459.73	618.64	222.72	135.66	151.59	41.19	595.39	770.23	263.91	1,629.53
23 Gulf	458.59	585.17	412.54	134.00	156.78	99.18	592.59	741.95	511.72	1,846.26
24 Hamilton	419.64	566.05	289.48	57.65	99.74	55.79	477.29	665.79	345.27	1,488.35
25 Hardee	1,293.75	1,661.74	1,048.25	223.07	375.64	197.32	1,516.82	2,037.38	1,245.57	4,799.77
26 Hendry	1,545.30	2,157.63	1,473.95	316.47	477.35	371.75	1,861.77	2,634.98	1,845.70	6,342.45
27 Hernando	5,276.20	7,134.00	5,095.55	1,338.88	1,475.25	874.33	6,615.08	8,609.25	5,969.88	21,194.21
28 Highlands	2,857.59	3,885.16	2,538.67	749.64	944.87	531.17	3,607.23	4,830.03	3,069.84	11,507.10
29 Hillsborough	47,736.53	59,732.81	44,396.09	12,800.20	19,890.09	7,810.20	60,536.73	79,622.90	52,206.29	192,365.92
30 Holmes	808.56	1,097.36	611.96	146.82	206.58	100.86	955.38	1,303.94	712.82	2,972.14
31 Indian River	3,822.38	5,379.49	3,824.89	828.61	1,420.36	895.15	4,650.99	6,799.85	4,720.04	16,170.88
32 Jackson	1,499.75	1,977.71	1,332.44	396.85	426.45	190.08	1,896.60	2,404.16	1,522.52	5,823.28
33 Jefferson	227.54	260.33	129.44	19.23	12.53	13.43	246.77	272.86	142.87	662.50
34 Lafayette	261.51	378.36	213.70	69.98	96.33	37.93	331.49	472.69	251.63	1,055.81
35 Lake	10,310.55	13,322.89	8,797.01	2,121.09	3,270.42	2,058.61	12,431.64	16,593.31	10,855.62	39,880.57
36 Lee	21,420.79	26,234.86	19,245.75	3,974.93	7,705.62	5,231.97	25,395.72	33,940.48	24,477.72	83,813.92
37 Leon	8,576.39	10,395.20	7,595.51	2,495.83	2,476.95	1,477.94	11,072.22	12,872.15	9,073.45	33,017.82
38 Levy	1,364.69	1,719.99	854.05	351.99	536.05	358.89	1,716.68	2,256.04	1,212.94	5,185.66
39 Liberty	294.77	432.08	263.30	113.63	92.69	55.04	408.40	524.77	318.34	1,251.51
40 Madison	705.94	824.81	504.20	218.56	227.32	130.76	924.50	1,052.13	634.96	2,611.59
41 Manatee	10,048.42	14,033.91	9,619.39	3,230.05	4,522.66	2,784.31	13,278.47	18,556.77	12,403.70	44,238.94
42 Marion	9,763.60	12,875.58	8,391.92	2,458.98	3,780.10	2,534.81	12,222.58	16,855.68	10,926.73	39,804.99
43 Martin	3,705.19	5,124.11	4,481.51	1,064.18	1,582.88	759.81	4,769.37	6,706.99	5,241.32	16,717.68
44 Monroe	1,816.24	2,288.87	1,629.35	500.09	736.67	379.28	2,316.33	3,025.54	2,008.63	7,350.50
45 Nassau	2,944.73	3,752.70	2,644.46	658.01	1,004.89	574.95	3,602.74	4,757.59	3,219.43	11,579.76
46 Okaloosa	7,967.48	9,704.78	6,697.00	1,867.78	2,644.29	1,269.22	9,835.26	12,349.07	7,966.22	30,150.55
47 Okeechobee	1,129.42	1,643.62	1,234.77	452.65	746.11	457.94	1,582.07	2,389.73	1,692.71	5,664.51
48 Orange	42,844.16	56,712.91	43,206.53	7,555.07	15,636.26	10,456.05	50,399.23	72,349.17	53,662.58	176,410.98
49 Osceola	12,671.54	19,600.15	14,778.19	2,254.63	4,233.86	3,217.06	14,926.17	23,834.01	17,995.25	58,755.43
50 Palm Beach	36,327.09	49,581.80	42,244.31	13,021.97	18,697.86	7,975.75	49,349.06	68,279.66	50,220.06	167,848.78
51 Pasco	17,374.74	21,980.44	16,101.69	3,770.33	6,814.86	3,840.53	21,145.07	28,795.30	19,942.22	69,882.59
52 Pinellas	21,279.01	27,623.31	22,044.68	6,998.86	9,581.08	3,996.81	28,277.87	37,204.39	26,041.49	91,523.75
53 Polk	22,489.54	30,145.29	21,567.15	5,463.84	9,047.14	5,079.70	27,953.18	39,192.43	26,646.85	93,792.46
54 Putnam	2,499.23	3,262.37	1,866.15	785.52	1,139.45	556.74	3,284.75	4,401.82	2,422.89	10,109.46
55 St. Johns	9,601.79	11,723.82	8,820.45	2,297.64	4,554.69	2,442.72	11,899.43	16,278.51	11,263.17	39,441.11
56 St. Lucie	8,336.21	12,477.90	9,749.01	1,626.22	2,497.62	1,759.45	9,962.43	14,975.52	11,508.48	36,446.41
57 Santa Rosa	6,458.98	8,832.16	6,884.02	1,526.90	2,219.68	960.96	7,985.88	11,051.84	7,844.98	26,882.70
58 Sarasota	9,019.51	11,310.70	9,238.71	2,688.07	5,258.61	2,631.62	11,707.58	16,589.31	11,870.33	40,147.22
59 Seminole	14,774.97	18,449.05	15,133.69	4,027.23	7,281.70	4,262.01	18,802.20	25,730.75	19,395.70	63,928.65
60 Sumter	2,092.61	2,616.42	1,644.29	480.70	760.57	431.20	2,573.31	3,376.99	2,075.49	8,025.79
61 Suwannee	1,478.57	1,810.46	1,146.53	315.94	471.60	266.75	1,794.51	2,262.26	1,413.28	5,490.05
62 Taylor	732.47	837.68	471.39	212.08	173.68	73.47	944.55	1,011.36	544.86	2,500.77
63 Union	583.51	721.32	383.69	157.73	204.68	135.30	741.24	926.00	518.99	2,186.23
64 Volusia	13,945.67	17,585.15	12,474.82	3,456.74	5,924.56	3,881.00	17,402.41	23,509.71	16,355.82	57,267.94
65 Wakulla	1,109.76	1,599.82	1,082.16	598.42	327.17	215.62	1,708.18	1,926.99	1,333.78	4,968.95
66 Walton	2,569.89	3,210.76	2,232.68	439.83	539.01	243.21	3,009.72	3,749.77	2,475.89	9,235.38
67 Washington	742.14	907.17	726.40	203.64	327.77	242.05	945.78	1,234.94	968.45	3,149.17
69 FAMU Lab School	197.08	262.59	129.30	6.49	16.80	6.50	203.57	279.39	135.80	618.76
70 FAU Palm Beach	210.45	317.27	541.84	20.92	35.00	8.88	231.37	352.27	550.72	1,134.36
71 FAU St Lucie	523.48	718.82	1.00	52.31	82.95	1.00	575.79	801.77	2.00	1,379.56
72 FSU Broward	364.49	161.89	3.02	66.35	81.82	0.00	430.84	243.71	3.02	677.57
73 FSU Leon	314.77	603.85	531.95	45.92	93.12	56.57	360.69	696.97	588.52	1,646.18
74 UF Lab School	204.53	427.09	416.15	17.25	39.95	45.67	221.78	467.04	461.82	1,150.64
75 Fla Virtual School	3,258.78	7,363.90	22,466.54	64.27	283.70	177.96	3,323.05	7,647.60	22,644.50	33,615.15
State	607,635.98	796,022.34	613,734.21	155,279.01	251,373.10	142,242.85	762,914.99	1,047,395.44	755,977.06	2,566,287.49

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

K-12 Unweighted FTE Detail - Group 2 Programs

District	ESOL/ Intensive English 130	ESE Support Level IV 254	ESE Support Level V 255	ESE Support Levels I - V 254, & 255	Career Education Grades 9-12 300	Group 2 130-300
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	682.56	54.56	10.85	65.41	505.74	1,253.71
2 Baker	9.58	19.96	2.14	22.10	327.44	359.12
3 Bay	506.07	630.65	90.15	720.80	670.94	1,897.81
4 Bradford	0.00	19.52	3.98	23.50	80.80	104.30
5 Brevard	1,403.88	825.25	103.52	928.77	1,439.38	3,772.03
6 Broward	23,391.17	1,746.57	443.89	2,190.46	8,685.34	32,266.97
7 Calhoun	4.62	18.48	3.62	22.10	65.04	91.76
8 Charlotte	269.27	242.51	10.86	253.37	464.65	987.29
9 Citrus	128.56	112.73	3.19	115.92	453.14	697.62
10 Clay	446.74	377.19	26.66	403.85	906.93	1,757.52
11 Collier	5,498.50	523.87	61.94	585.81	972.89	7,057.20
12 Columbia	71.19	20.07	2.52	22.59	399.38	493.16
13 Miami-Dade	39,804.09	1,829.52	278.97	2,108.49	8,236.57	50,149.15
14 DeSoto	273.77	3.01	0.48	3.49	110.44	387.70
15 Dade	0.00	14.52	1.66	16.18	63.04	79.22
16 Duval	3,955.45	1,016.12	220.72	1,236.84	1,681.24	6,873.53
17 Escambia	332.98	227.66	155.12	382.78	1,200.10	1,915.86
18 Flagler	241.19	41.53	2.22	43.75	397.36	682.30
19 Franklin	14.82	19.87	4.54	24.41	22.98	62.21
20 Gadsden	316.20	44.25	1.72	45.97	105.59	467.76
21 Gilchrist	38.39	41.37	5.11	46.48	80.91	165.78
22 Glades	57.03	11.53	0.00	11.53	18.73	87.29
23 Gulf	9.90	33.55	7.03	40.58	29.35	79.83
24 Hamilton	94.45	2.87	1.19	4.06	58.68	157.19
25 Hardee	247.03	7.71	2.18	9.89	144.16	401.08
26 Hendry	510.37	35.50	8.53	44.03	304.54	858.94
27 Hernando	341.71	185.04	40.00	225.04	537.91	1,104.66
28 Highlands	461.31	27.54	7.95	35.49	382.78	879.58
29 Hillsborough	16,308.63	1,682.58	304.41	1,986.99	5,334.14	23,629.76
30 Holmes	0.00	2.29	0.74	3.03	136.06	139.09
31 Indian River	616.52	135.41	21.35	156.76	374.79	1,148.07
32 Jackson	69.03	93.98	6.81	100.79	258.45	428.27
33 Jefferson	11.27	3.95	1.05	5.00	14.32	30.59
34 Lafayette	52.49	2.89	1.01	3.90	78.71	135.10
35 Lake	1,307.39	453.23	48.06	501.29	1,228.83	3,037.51
36 Lee	6,319.41	380.34	64.30	444.64	2,225.43	8,989.48
37 Leon	369.45	284.93	36.64	321.57	507.06	1,198.08
38 Levy	104.11	15.47	1.30	16.77	176.68	297.56
39 Liberty	9.33	39.71	6.22	45.93	61.57	116.83
40 Madison	4.65	0.95	0.00	0.95	114.34	119.94
41 Manatee	3,167.33	232.79	33.29	266.08	1,013.28	4,446.69
42 Marion	1,476.72	142.29	18.98	161.27	1,513.89	3,151.88
43 Martin	1,346.71	42.49	183.00	225.49	469.20	2,041.40
44 Monroe	612.78	46.92	5.45	52.37	157.28	822.43
45 Nassau	113.82	47.82	9.68	57.50	367.11	538.43
46 Okaloosa	734.55	228.29	50.70	278.99	731.59	1,745.13
47 Okeechobee	504.34	6.76	0.85	7.61	177.22	689.17
48 Orange	24,892.16	3,047.05	406.27	3,453.32	4,243.54	32,589.02
49 Osceola	10,549.40	572.31	85.13	657.44	1,432.60	12,639.44
50 Palm Beach	18,923.49	1,077.74	331.25	1,408.99	4,418.75	24,751.23
51 Pasco	1,801.74	799.30	180.98	960.28	1,000.69	3,762.71
52 Pinellas	3,617.53	820.23	130.92	951.15	2,837.86	7,406.54
53 Polk	7,117.58	383.60	204.85	588.45	3,241.38	10,947.41
54 Putnam	375.04	18.40	3.63	22.03	302.74	699.81
55 St. Johns	220.22	253.82	81.59	335.41	656.94	1,212.57
56 St. Lucie	2,432.59	130.76	36.88	167.64	938.82	3,539.05
57 Santa Rosa	156.28	374.84	36.59	411.43	471.23	1,038.94
58 Sarasota	1,533.69	549.11	44.19	593.30	820.13	2,947.12
59 Seminole	2,138.12	263.62	38.79	302.41	1,595.55	4,036.08
60 Sumter	182.50	33.81	1.76	35.57	283.14	501.21
61 Suwannee	214.22	1.04	0.99	2.03	218.91	435.16
62 Taylor	0.00	3.65	0.34	3.99	64.89	68.88
63 Union	0.00	11.89	3.51	15.40	87.17	102.57
64 Volusia	2,402.70	842.88	50.56	893.44	1,828.89	5,125.03
65 Wakulla	0.43	19.20	3.90	23.10	173.59	197.12
66 Walton	259.91	0.89	3.28	4.17	114.41	378.49
67 Washington	15.12	25.81	11.82	37.63	95.46	148.21
69 FAMU Lab School	2.98	0.00	0.00	0.00	2.50	5.48
70 FAU Palm Beach	11.31	0.00	0.00	0.00	0.00	11.31
71 FAU St Lucie	32.56	9.12	0.00	9.12	0.00	41.68
72 FSU Broward	12.68	0.00	0.00	0.00	0.00	12.68
73 FSU Leon	17.86	0.00	0.00	0.00	49.10	66.96
74 UF Lab School	0.00	0.00	1.86	1.86	3.20	5.06
75 Fla Virtual School	0.00	0.00	0.00	0.00	1,076.29	1,076.29
State	189,149.47	21,215.11	3,933.67	25,148.78	67,243.78	281,542.03

FLORIDA EDUCATION FINANCE PROGRAM
 2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

PROGRAM COST FACTORS

Program Name	Program Number	2018-2019 Program Cost Factor
1. Basic Programs		
Basic Education Grades PreK-3	101	1.108
Basic Education Grades 4-8	102	1.000
Basic Education Grades 9-12	103	1.000
2. Special Programs for At-Risk Students		
ESOL/ Intensive English Grades K-3	130	1.185
3. Special Programs for Exceptional Students		
ESE Support Level IV	254	3.619
ESE Support Level V	255	5.642
4. Special Programs for Career Education (9-12)		
Career Education 9-12	300	1.000

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Weighted FTE Summary

District	Basic Programs	ESOL Program	Exceptional Programs	Career Education Grades 9-12 Program	Group 2	Total Unweighted FTE
	101-113	130	254 & 255	300	130-300	101-300
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	29,218.44	808.83	258.67	505.74	1,573.24	30,791.68
2 Baker	4,754.91	11.35	84.31	327.44	423.10	5,178.01
3 Bay	26,607.42	599.69	2,790.95	670.94	4,061.58	30,669.00
4 Bradford	3,268.46	0.00	93.10	80.80	173.90	3,442.36
5 Brevard	71,215.25	1,663.60	3,570.64	1,439.38	6,673.62	77,888.87
6 Broward	245,943.95	27,718.54	8,825.27	6,685.34	43,229.15	289,173.10
7 Calhoun	2,158.17	5.47	87.30	65.04	157.81	2,315.98
8 Charlotte	14,879.24	319.08	938.91	464.65	1,722.64	16,601.88
9 Citrus	14,974.10	152.34	425.97	453.14	1,031.45	16,005.55
10 Clay	36,882.16	529.39	1,515.47	906.93	2,951.79	39,833.95
11 Collier	40,835.06	6,515.72	2,245.36	972.89	9,733.97	50,569.03
12 Columbia	9,887.81	84.36	86.85	399.38	570.59	10,458.40
13 Miami-Dade	308,499.66	47,167.85	8,194.98	8,236.57	63,599.40	372,099.06
14 DeSoto	4,636.39	324.42	13.60	110.44	448.46	5,084.85
15 Dixie	2,284.33	0.00	61.92	63.04	124.96	2,409.29
16 Duval	126,209.60	4,687.21	4,922.64	1,681.24	11,291.09	137,500.69
17 Escambia	38,917.69	394.58	1,699.09	1,200.10	3,293.77	42,211.46
18 Flagler	12,694.24	285.81	162.83	397.36	846.00	13,540.24
19 Franklin	1,259.34	17.56	97.52	22.98	138.06	1,397.40
20 Gadsden	4,562.14	374.70	169.64	105.59	650.13	5,212.27
21 Gilchrist	2,502.95	45.49	178.55	80.91	304.95	2,807.90
22 Glades	1,693.83	67.58	41.73	18.73	128.04	1,821.87
23 Gulf	1,910.26	11.73	161.08	29.35	202.16	2,112.42
24 Hamilton	1,539.90	111.92	17.10	58.68	187.70	1,727.60
25 Hardee	4,963.59	292.73	40.20	144.16	477.09	5,440.68
26 Hendry	6,543.52	604.79	176.60	304.54	1,085.93	7,629.45
27 Hernando	21,908.64	404.93	895.34	537.91	1,838.18	23,746.82
28 Highlands	11,896.68	546.65	144.52	382.78	1,073.95	12,970.63
29 Hillsborough	198,903.89	19,325.73	7,806.74	5,334.14	32,466.61	231,370.50
30 Holmes	3,075.32	0.00	12.47	136.06	148.53	3,223.85
31 Indian River	16,673.19	730.58	610.51	374.79	1,715.88	18,389.07
32 Jackson	6,028.11	81.80	378.53	258.45	718.78	6,746.89
33 Jefferson	689.15	13.35	20.22	14.32	47.89	737.04
34 Lafayette	1,091.61	62.20	16.16	78.71	157.07	1,248.88
35 Lake	41,223.19	1,549.26	1,911.39	1,228.83	4,689.48	45,912.67
36 Lee	86,556.66	7,488.50	1,739.23	2,225.43	11,453.16	98,009.82
37 Leon	34,213.62	437.80	1,237.88	507.06	2,182.74	36,396.36
38 Levy	5,371.06	123.37	63.32	176.68	363.37	5,734.43
39 Liberty	1,295.62	11.06	178.80	61.57	251.43	1,547.05
40 Madison	2,711.44	5.51	3.44	114.34	123.29	2,834.73
41 Manatee	45,673.01	3,753.29	1,030.29	1,013.28	5,796.86	51,469.87
42 Marion	41,125.03	1,749.91	622.04	1,513.89	3,885.84	45,010.87
43 Martin	17,232.77	1,595.85	1,186.26	469.20	3,251.31	20,484.08
44 Monroe	7,600.66	726.14	200.55	157.28	1,083.97	8,684.63
45 Nassau	11,968.86	134.88	227.67	367.11	729.66	12,698.52
46 Okaloosa	31,212.76	870.44	1,112.23	731.59	2,714.26	33,927.02
47 Okeechobee	5,835.37	597.64	29.26	177.22	804.12	6,839.49
48 Orange	181,854.10	29,497.21	13,319.45	4,243.54	47,060.20	228,914.30
49 Osceola	58,367.46	12,501.04	2,551.49	1,432.60	16,485.13	74,852.59
50 Palm Beach	173,178.48	22,424.34	5,769.25	4,418.75	32,612.34	205,790.82
51 Pasco	72,166.26	2,135.06	3,800.92	1,000.69	6,936.67	79,102.93
52 Pinellas	94,577.76	4,286.77	3,707.06	2,837.86	10,831.69	105,409.45
53 Polk	96,611.40	8,434.33	2,544.01	3,241.38	14,219.72	111,031.12
54 Putnam	10,464.21	444.42	87.07	302.74	834.23	11,298.44
55 St. Johns	40,726.25	260.96	1,378.90	656.94	2,296.80	43,023.05
56 St. Lucie	37,522.35	2,882.62	681.30	938.82	4,502.74	42,025.09
57 Santa Rosa	27,745.18	185.19	1,562.99	471.23	2,219.41	29,964.59
58 Sarasota	41,411.84	1,817.42	2,236.55	820.13	4,874.10	46,285.74
59 Seminole	65,959.29	2,533.67	1,172.89	1,595.55	5,302.11	71,261.40
60 Sumter	8,303.71	216.26	132.29	283.14	631.69	8,935.40
61 Suwannee	5,883.86	253.85	9.35	218.91	482.11	6,165.97
62 Taylor	2,602.78	0.00	15.13	64.89	80.02	2,682.80
63 Union	2,266.28	0.00	62.83	87.17	150.00	2,416.28
64 Volusia	59,147.40	2,847.20	3,335.64	1,828.89	8,011.73	67,159.13
65 Wakulla	5,153.43	0.51	91.48	173.59	265.58	5,419.01
66 Walton	9,560.43	307.99	21.73	114.41	444.13	10,004.56
67 Washington	3,251.31	17.92	160.10	95.46	273.48	3,524.79
69 FAMU Lab School	640.75	3.53	0.00	2.50	6.03	646.78
70 FAU Palm Beach	1,159.35	13.40	0.00	0.00	13.40	1,172.75
71 FAU St Lucie	1,441.75	38.58	33.01	0.00	71.59	1,513.34
72 FSU Broward	724.10	15.03	0.00	0.00	15.03	739.13
73 FSU Leon	1,685.13	21.16	0.00	49.10	70.26	1,755.39
74 UF Lab School	1,174.59	0.00	10.49	3.20	13.69	1,188.28
75 Fla Virtual School	33,974.04	0.00	0.00	1,076.29	1,076.29	35,050.33
State	2,648,682.34	224,142.09	98,971.26	67,243.78	390,357.13	3,039,039.47

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Weighted FTE Detail

District	Basic Education	Basic Education	Basic Education	Basic	ESOL	ESE	ESE	Exceptional	Career			Total
	Grades PreK-3 101 & 111	Grades 4-8 102 & 112	Grades 9-12 103 & 113	Programs 101-113	Program 130	Support Level IV 254	Support Level V 255	Programs 254 & 255	Education Grades 9-12 300	Group 2 130-300		Weighted FTE 101-300
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-		-11-
1 Alachua	10,384.21	11,202.91	7,631.32	29,218.44	808.83	197.45	61.22	258.67	505.74	1,573.24		30,791.68
2 Baker	1,779.71	1,932.75	1,042.45	4,754.91	11.35	72.24	12.07	84.31	327.44	423.10		5,178.01
3 Bay	9,305.00	10,525.93	6,776.49	26,607.42	599.69	2,282.32	508.63	2,790.95	670.94	4,061.58		30,669.00
4 Bradford	1,273.07	1,245.15	750.24	3,268.46	0.00	70.64	22.46	93.10	80.80	173.90		3,442.36
5 Brevard	23,408.89	27,771.87	20,034.49	71,215.25	1,663.60	2,986.58	584.06	3,570.64	1,439.38	6,673.62		77,888.87
6 Broward	77,449.58	97,791.03	70,703.34	245,943.95	27,718.54	6,320.84	2,504.43	8,825.27	6,685.34	43,229.15		289,173.10
7 Calhoun	725.54	879.34	553.29	2,158.17	5.47	66.88	20.42	87.30	65.04	157.81		2,315.98
8 Charlotte	4,558.42	5,690.86	4,629.96	14,879.24	319.08	877.64	61.27	938.91	464.65	1,722.64		16,601.88
9 Citrus	4,879.29	5,949.26	4,145.55	14,974.10	152.34	407.97	18.00	425.97	453.14	1,031.45		16,005.55
10 Clay	11,503.22	14,639.50	10,739.44	36,882.16	529.39	1,365.05	150.42	1,515.47	906.93	2,951.79		39,833.95
11 Collier	11,579.09	16,787.04	12,468.93	40,835.06	6,515.72	1,895.89	349.47	2,245.36	972.89	9,733.97		50,569.03
12 Columbia	3,773.96	3,919.76	2,194.09	9,887.81	84.36	72.63	14.22	86.85	399.38	570.59		10,458.40
13 Miami-Dade	92,280.05	123,056.32	93,163.29	308,499.66	47,167.85	6,621.03	1,573.95	8,194.98	8,236.57	63,599.40		372,099.06
14 DeSoto	1,623.59	1,813.29	1,199.51	4,636.39	324.42	10.89	2.71	13.60	110.44	448.46		5,084.85
15 Dixie	932.01	851.59	500.73	2,284.33	0.00	52.55	9.37	61.92	63.04	124.96		2,409.29
16 Duval	44,597.60	49,438.09	32,173.91	126,209.60	4,687.21	3,677.34	1,245.30	4,922.64	1,681.24	11,291.09		137,500.69
17 Escambia	13,688.35	15,445.10	9,784.24	38,917.89	394.58	823.90	875.19	1,699.09	1,200.10	3,293.77		42,211.46
18 Flagler	3,924.59	5,061.25	3,708.40	12,694.24	285.81	150.30	12.53	162.83	397.36	846.00		13,540.24
19 Franklin	473.89	510.81	274.64	1,259.34	17.56	71.91	25.61	97.52	22.98	138.06		1,397.40
20 Gadsden	1,494.94	1,918.73	1,148.47	4,582.14	374.70	160.14	9.70	169.84	105.59	650.13		5,212.27
21 Gilchrist	926.30	949.12	627.53	2,502.95	45.49	149.72	28.83	178.55	80.91	304.95		2,807.90
22 Glades	659.69	770.23	263.91	1,693.83	67.58	41.73	0.00	41.73	18.73	128.04		1,821.87
23 Gulf	656.59	741.95	511.72	1,910.26	11.73	121.42	39.66	161.08	29.35	202.16		2,112.42
24 Hamilton	528.84	665.79	345.27	1,539.90	111.92	10.39	6.71	17.10	58.68	187.70		1,727.60
25 Hardee	1,680.64	2,037.38	1,245.57	4,963.59	292.73	27.90	12.30	40.20	144.16	477.09		5,440.68
26 Hendry	2,062.84	2,834.98	1,845.70	6,543.52	604.79	128.47	48.13	176.80	304.54	1,085.93		7,629.45
27 Hernando	7,329.51	8,609.25	5,969.88	21,908.64	404.93	669.66	225.68	895.34	537.91	1,838.18		23,746.82
28 Highlands	3,996.81	4,830.03	3,069.84	11,896.68	546.65	99.67	44.85	144.52	382.78	1,073.95		12,970.83
29 Hillsborough	67,074.70	79,622.90	52,206.29	198,903.89	19,325.73	6,089.26	1,717.48	7,806.74	5,334.14	32,466.61		231,370.50
30 Holmes	1,058.56	1,303.94	712.82	3,075.32	0.00	8.29	4.18	12.47	136.06	148.53		3,223.85
31 Indian River	5,153.30	6,799.85	4,720.04	16,673.19	730.58	490.05	120.46	610.51	374.79	1,715.88		18,389.07
32 Jackson	2,101.43	2,404.16	1,522.52	6,028.11	81.80	340.11	38.42	378.53	258.45	718.78		6,746.89
33 Jefferson	273.42	272.86	142.87	689.15	13.35	14.30	5.92	20.22	14.32	47.89		737.04
34 Lafayette	367.29	472.69	251.63	1,091.61	62.20	10.46	5.70	16.16	78.71	157.07		1,248.68
35 Lake	13,774.26	16,593.31	10,855.62	41,223.19	1,549.26	1,640.24	271.15	1,911.39	1,228.83	4,689.48		45,912.67
38 Lee	28,138.48	33,940.48	24,477.72	86,556.68	7,488.50	1,376.45	362.78	1,739.23	2,225.43	11,453.16		98,009.82
37 Leon	12,268.02	12,872.15	9,073.45	34,213.62	437.80	1,031.16	206.72	1,237.88	507.06	2,182.74		36,396.36
39 Levy	1,902.08	2,256.04	1,212.94	5,371.06	123.37	55.99	7.33	63.32	176.68	363.37		5,734.43
38 Liberty	452.51	524.77	318.34	1,295.62	11.06	143.71	35.09	178.80	61.57	251.43		1,547.05
40 Madison	1,024.35	1,052.13	634.96	2,711.44	5.51	3.44	0.00	3.44	114.34	123.29		2,834.73
41 Manatee	14,712.54	18,556.77	12,403.70	45,673.01	3,753.29	842.47	187.82	1,030.29	1,013.28	5,796.86		51,469.87
42 Marion	13,542.62	16,656.68	10,928.73	41,125.03	1,749.91	514.95	107.09	622.04	1,513.89	3,885.84		45,010.87
43 Martin	5,284.46	6,706.99	5,241.32	17,232.77	1,595.85	153.77	1,032.49	1,186.26	469.20	3,251.31		20,484.08
44 Monroe	2,566.49	3,025.54	2,008.63	7,600.66	726.14	169.80	30.75	200.55	157.28	1,083.97		8,684.63
45 Nassau	3,991.84	4,757.59	3,219.43	11,968.86	134.88	173.06	54.61	227.67	367.11	729.66		12,698.52
46 Okaloosa	10,897.47	12,349.07	7,966.22	31,212.76	870.44	826.18	286.05	1,112.23	731.59	2,714.26		33,927.02
47 Okeechobee	1,752.93	2,389.73	1,692.71	5,835.37	597.64	24.46	4.80	29.26	177.22	804.12		6,639.49
48 Orange	55,842.35	72,349.17	53,662.58	181,854.10	29,497.21	11,027.27	2,292.18	13,319.45	4,243.54	47,060.20		228,914.30
49 Osceola	16,538.20	23,834.01	17,995.25	58,367.46	12,501.04	2,071.19	480.30	2,551.49	1,432.60	16,485.13		74,852.59
50 Palm Beach	54,678.78	68,279.66	50,220.06	173,178.48	22,424.34	3,900.34	1,888.91	5,769.25	4,418.75	32,612.34		205,790.82
51 Pasco	23,428.74	28,795.30	19,942.22	72,166.26	2,135.06	2,892.67	908.25	3,800.92	1,000.69	6,936.67		79,102.93
52 Pinellas	31,331.88	37,204.39	26,041.49	94,577.76	4,286.77	2,968.41	738.65	3,707.06	2,837.86	10,831.69		105,409.45
53 Polk	30,972.12	39,192.43	26,646.85	96,811.40	8,434.33	1,388.25	1,155.76	2,544.01	3,241.38	14,219.72		111,031.12
54 Putnam	3,639.50	4,401.82	2,422.89	10,464.21	444.42	66.59	20.48	87.07	302.74	834.23		11,298.44
55 St. Johns	13,184.57	16,278.51	11,263.17	40,728.25	260.96	918.57	460.33	1,378.90	656.94	2,296.80		43,023.05
56 St. Lucie	11,038.37	14,975.52	11,508.46	37,522.35	2,882.62	473.22	208.08	681.30	938.82	4,502.74		42,025.09
57 Santa Rosa	8,848.36	11,051.84	7,844.98	27,745.18	185.19	1,356.55	206.44	1,562.99	471.23	2,219.41		29,964.59
58 Sarasota	12,972.00	16,569.31	11,870.33	41,411.64	1,817.42	1,987.23	249.32	2,236.55	820.13	4,874.10		46,285.74
59 Seminole	20,832.84	25,730.75	19,395.70	65,959.29	2,533.67	954.04	218.85	1,172.89	1,595.55	5,302.11		71,261.40
60 Sumter	2,851.23	3,376.99	2,075.49	8,303.71	216.26	122.36	9.93	132.29	283.14	631.69		8,935.40
61 Suwannee	1,988.32	2,282.26	1,413.26	5,683.86	253.85	3.78	5.59	9.35	218.91	482.11		6,165.97
62 Taylor	1,046.56	1,011.36	544.86	2,602.78	0.00	13.21	1.92	15.13	64.89	80.02		2,682.80
63 Union	821.29	926.00	518.99	2,266.28	0.00	43.03	19.80	62.83	87.17	150.00		2,416.28
64 Volusia	19,281.87	23,509.71	16,355.82	59,147.40	2,847.20	3,050.38	285.26	3,335.64	1,828.89	8,011.73		67,159.13
65 Wakulla	1,892.66	1,926.99	1,333.78	5,153.43	0.51	69.48	22.00	91.48	173.59	265.58		5,419.01
66 Walton	3,334.77	3,749.77	2,475.89	9,560.43	307.99	3.22	18.51	21.73	114.41	444.13		10,004.56
67 Washington	1,047.92	1,234.94	968.45	3,251.31	17.92	93.41	66.69	160.10	95.46	273.48		3,524.79
69 FAMU Lab School	225.56	279.39	135.80	640.75	3.53	0.00	0.00	0.00	2.50	6.03		646.78
70 FAU Palm Beach	256.36	352.27	550.72	1,159.35	13.40	0.00	0.00	0.00	0.00	13.40		1,172.75
71 FAU St Lucie	637.98	801.77	2.00	1,441.75	38.58	33.01	0.00	33.01	0.00	71.59		1,513.34
72 FSU Broward	477.37	243.71	3.02	724.10	15.03	0.00	0.00	0.00	0.00	15.03		739.13
73 FSU Leon	399.64	696.97	588.52	1,685.13	21.16	0.00	0.00	0.00	49.10	70.26		1,755.39
74 UF Lab School	245.73	467.04	461.82	1,174.59	0.00	0.00	10.49	10.49	3.20	13.69		1,188.28
75 Fla Virtual School	3,681.94	7,647.60	22,644.50	33,974.04	0.00	0.00	0.00	0.00	1,076.29	1,076.29		35,050.33
Total	845,309.84	1,047,395.44	755,977.06	2,648,682.34	224,142.09	76,777.49	22,193.77	98,971.26	67,243.78	390,357.13		3,039,039.47

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Funded Weighted FTE including Add-on FTE

District	Program Weighted FTE	Early Graduation Supplement	ESE Supplement	Isolated Schools Supplement	Advanced Placement Supplement	International Baccalaureate Supplement	AICE Supplement	Industry Certified Program Supplement	Total Supplemental Weighted FTE	Funded Weighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	30,791.68	10.50	0.00	0.00	470.88	147.02	139.94	188.15	956.49	31,748.17
2 Baker	5,178.01	4.00	3.40	0.00	2.08	0.00	0.00	19.30	28.78	5,206.79
3 Bay	30,669.00	0.00	0.00	0.00	210.56	44.28	79.76	127.30	461.90	31,130.90
4 Bradford	3,442.36	1.00	0.00	0.00	0.32	0.00	0.00	4.90	6.22	3,448.58
5 Brevard	77,888.87	21.50	0.00	0.00	728.32	96.90	296.90	502.05	1,645.67	79,534.54
6 Broward	289,173.10	0.00	0.00	0.00	2,879.36	159.54	1,209.70	1,415.83	5,664.43	294,837.53
7 Calhoun	2,315.98	0.00	0.86	0.00	0.16	0.00	0.00	17.50	18.52	2,334.50
8 Charlotte	16,601.88	2.00	0.00	0.00	118.24	0.00	22.56	125.18	267.98	16,869.86
9 Citrus	16,005.55	22.50	0.00	0.00	89.76	48.32	0.00	85.80	246.38	16,251.93
10 Clay	39,833.95	0.50	0.00	0.00	341.92	58.20	195.54	294.78	890.94	40,724.89
11 Collier	50,569.03	8.00	0.00	85.10	379.36	0.00	442.94	278.80	1,194.20	51,763.23
12 Columbia	10,458.40	5.50	0.00	0.00	39.04	0.00	0.00	30.30	74.84	10,533.24
13 Miami-Dade	372,099.06	19.00	0.00	0.00	4,119.36	552.08	1,086.16	1,701.20	7,477.80	379,576.86
14 DeSoto	5,084.85	1.25	0.00	0.00	6.88	0.00	0.00	26.20	34.33	5,119.18
15 Dixie	2,409.29	1.50	1.75	0.00	5.92	0.00	0.00	11.50	20.67	2,429.96
16 Duval	137,500.69	75.75	0.00	0.00	1,111.68	277.22	286.50	168.83	1,919.98	139,420.67
17 Escambia	42,211.46	4.75	0.00	0.00	210.72	88.34	0.00	319.78	623.59	42,835.05
18 Flagler	13,540.24	11.00	0.00	0.00	80.80	39.54	0.00	25.73	157.07	13,697.31
19 Franklin	1,397.40	0.50	0.00	0.00	0.00	0.00	0.00	1.48	1.98	1,399.38
20 Gadsden	5,212.27	3.00	2.14	0.00	0.96	0.00	0.00	31.44	37.54	5,249.81
21 Gilchrist	2,807.90	0.50	0.00	0.00	2.40	0.00	0.00	41.10	44.00	2,851.90
22 Glades	1,821.87	0.00	0.00	0.00	0.00	0.00	0.00	2.10	2.10	1,823.97
23 Gulf	2,112.42	0.00	0.00	0.00	0.00	0.00	0.00	8.85	8.85	2,121.27
24 Hamilton	1,727.60	0.00	7.38	0.00	0.00	0.00	0.00	5.78	13.16	1,740.76
25 Hardee	5,440.68	0.00	0.00	0.00	9.12	0.00	0.00	21.30	30.42	5,471.10
26 Hendry	7,629.45	0.50	0.00	0.00	41.60	0.00	0.00	35.90	78.00	7,707.45
27 Hernando	23,746.82	7.25	0.00	0.00	129.76	32.66	0.00	161.25	330.92	24,077.74
28 Highlands	12,970.63	0.00	0.00	0.00	27.84	27.46	0.00	57.88	113.18	13,083.81
29 Hillsborough	231,370.50	144.25	0.00	0.00	2,719.20	544.42	26.72	680.65	4,115.24	235,485.74
30 Holmes	3,223.85	1.75	6.35	0.00	0.00	0.00	0.00	14.60	22.70	3,246.55
31 Indian River	18,389.07	5.25	0.00	0.00	152.00	50.40	0.00	70.78	278.43	18,667.50
32 Jackson	6,746.89	0.75	0.00	0.00	9.12	0.00	0.00	64.85	74.72	6,821.61
33 Jefferson	737.04	1.00	0.00	0.00	0.00	0.00	0.00	10.30	11.30	748.34
34 Lafayette	1,248.68	0.00	3.05	0.00	0.00	0.00	0.00	26.05	29.10	1,277.78
35 Lake	45,912.67	8.25	0.00	0.00	323.04	0.00	0.00	341.70	872.99	46,585.66
36 Lee	98,009.82	59.25	0.00	0.00	374.08	317.18	642.48	698.30	2,091.27	100,101.09
37 Leon	36,396.36	36.25	0.00	0.00	498.88	45.74	0.00	128.68	709.55	37,105.91
38 Levy	5,734.43	0.00	4.46	128.44	15.36	0.00	0.00	54.15	202.41	5,936.84
39 Liberty	1,547.05	0.00	0.00	0.00	0.00	0.00	0.00	13.80	13.80	1,560.85
40 Madison	2,834.73	0.00	0.62	0.00	0.00	0.00	0.00	26.40	27.02	2,861.75
41 Manatee	51,469.87	30.00	0.00	0.00	285.60	37.16	125.32	261.99	740.07	52,209.94
42 Marion	45,010.87	6.50	0.00	0.00	179.36	130.68	245.24	195.73	757.51	45,768.38
43 Martin	20,484.08	6.50	0.00	0.00	218.24	82.86	0.00	117.03	424.63	20,908.71
44 Monroe	8,684.63	0.00	0.00	0.00	114.40	0.00	0.00	34.60	149.00	8,833.63
45 Nassau	12,698.52	12.00	0.00	0.00	91.20	0.00	0.00	142.98	246.18	12,944.70
46 Okaloosa	33,927.02	0.00	0.00	0.00	351.20	51.48	132.86	297.98	833.52	34,760.54
47 Okeechobee	6,639.49	0.75	3.78	0.00	14.40	0.00	0.00	53.90	72.83	6,712.32
48 Orange	228,914.30	94.25	0.00	0.00	2,744.96	297.46	49.92	931.98	4,118.57	233,032.87
49 Osceola	74,852.59	12.75	0.00	0.00	413.44	146.00	10.40	283.40	865.99	75,718.58
50 Palm Beach	205,790.82	28.00	0.00	0.00	2,322.40	554.10	3,448.50	1,689.10	8,042.10	213,832.92
51 Pasco	79,102.93	0.00	0.00	0.00	647.04	120.34	94.18	205.18	1,066.74	80,169.67
52 Pinellas	105,409.45	68.75	0.00	0.00	931.04	290.80	289.94	501.48	2,082.01	107,491.46
53 Polk	111,031.12	0.00	0.00	0.00	327.84	143.82	65.20	412.28	949.14	111,980.26
54 Putnam	11,298.44	5.00	0.00	0.00	8.32	0.00	72.96	21.60	107.88	11,406.32
55 St. Johns	43,023.05	4.75	0.00	0.00	883.68	183.16	131.78	273.00	1,476.37	44,499.42
56 St. Lucie	42,025.09	0.75	0.00	0.00	54.72	71.90	174.54	272.43	574.34	42,599.43
57 Santa Rosa	29,964.59	3.50	0.00	0.00	199.36	0.00	0.00	277.88	480.74	30,445.33
58 Sarasota	46,285.74	17.75	0.00	0.00	490.88	193.52	414.30	329.08	1,445.53	47,731.27
59 Seminole	71,261.40	18.25	0.00	0.00	1,456.32	129.66	0.00	549.68	2,153.91	73,415.31
60 Sumter	8,935.40	0.00	2.72	0.00	33.28	0.00	0.00	37.28	73.28	9,008.68
61 Suwannee	6,165.97	0.00	1.58	0.00	20.64	0.00	0.00	77.68	99.90	6,265.87
62 Taylor	2,682.80	0.00	4.09	107.19	2.08	0.00	0.00	31.20	144.56	2,827.36
63 Union	2,416.28	0.00	0.00	0.00	2.08	0.00	0.00	8.65	10.73	2,427.01
64 Volusia	67,159.13	13.00	0.00	0.00	420.48	219.12	0.00	222.20	874.80	68,033.93
65 Wakulla	5,419.01	3.75	0.00	0.00	22.24	0.00	0.00	82.20	108.19	5,527.20
66 Walton	10,004.56	0.00	1.17	0.00	54.08	0.00	0.00	60.10	115.35	10,119.91
67 Washington	3,524.79	3.50	0.00	0.00	2.56	0.00	0.00	26.10	32.16	3,556.95
69 FAMU Lab School	646.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	646.78
70 FAU Palm Beach	1,172.75	0.50	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1,173.25
71 FAU St Lucie	1,513.34	0.00	0.00	0.00	0.00	0.00	0.00	1.80	1.80	1,515.14
72 FSU Broward	739.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	739.13
73 FSU Leon	1,755.39	2.00	0.00	0.00	28.48	0.00	0.00	11.28	41.76	1,797.15
74 UF Lab School	1,188.28	0.00	0.00	0.00	36.48	0.00	0.00	0.00	36.48	1,224.76
75 Fla Virtual School	35,050.33	0.00	0.00	0.00	410.40	0.00	0.00	2.40	412.80	35,463.13
State	3,039,039.47	789.50	43.35	320.73	27,865.92	5,181.34	9,684.34	15,252.66	59,137.84	3,098,177.31

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

District Cost Differential

District	2015	2016	2017	Three Year	80% of	Add	2018-2019
	FPLI	FPLI	FPLI	Average	Three Year		District
	-1-	-2-	-3-	-4-	-5-	-6-	Cost
							Differential
							-7-
1 Alachua	95.83	96.43	97.45	96.57	77.26	97.26	0.9726
2 Baker	97.06	96.94	96.79	96.93	77.54	97.54	0.9754
3 Bay	95.02	95.93	96.77	95.91	76.73	96.73	0.9673
4 Bradford	96.49	96.37	96.22	96.36	77.09	97.09	0.9709
5 Brevard	98.59	98.29	98.43	98.44	78.75	98.75	0.9875
6 Broward	103.23	102.71	102.27	102.74	82.19	102.19	1.0219
7 Calhoun	90.84	91.71	92.51	91.69	73.35	93.35	0.9335
8 Charlotte	98.10	97.00	98.23	97.78	78.22	98.22	0.9822
9 Citrus	93.69	93.45	93.77	93.64	74.91	94.91	0.9491
10 Clay	99.10	98.98	98.83	98.97	79.18	99.18	0.9918
11 Collier	104.47	104.89	106.01	105.06	84.05	104.05	1.0405
12 Columbia	93.47	93.35	94.26	93.69	74.95	94.95	0.9495
13 Miami-Dade	102.63	102.33	101.79	102.25	81.80	101.80	1.0180
14 DeSoto	97.10	95.71	96.68	96.50	77.20	97.20	0.9720
15 Dixie	90.57	91.14	92.10	91.27	73.02	93.02	0.9302
16 Duval	101.46	101.34	101.18	101.33	81.06	101.06	1.0106
17 Escambia	95.96	96.60	97.29	96.62	77.29	97.29	0.9729
18 Flagler	94.03	93.92	94.67	94.21	75.37	95.37	0.9537
19 Franklin	89.16	91.13	93.11	91.13	72.91	92.91	0.9291
20 Gadsden	93.29	93.76	94.60	93.88	75.11	95.11	0.9511
21 Gilchrist	92.66	93.24	94.22	93.37	74.70	94.70	0.9470
22 Glades	96.63	96.87	97.87	97.12	77.70	97.70	0.9770
23 Gulf	91.54	92.41	93.22	92.39	73.91	93.91	0.9391
24 Hamilton	91.14	91.03	90.89	91.02	72.82	92.82	0.9282
25 Hardee	95.92	95.12	94.76	95.27	76.21	96.21	0.9621
26 Hendry	98.13	98.34	99.58	98.68	78.95	98.95	0.9895
27 Hernando	96.35	96.51	96.05	96.30	77.04	97.04	0.9704
28 Highlands	93.43	93.01	94.18	93.54	74.83	94.83	0.9483
29 Hillsborough	100.97	101.14	100.66	100.92	80.74	100.74	1.0074
30 Holmes	91.58	92.16	92.78	92.17	73.74	93.74	0.9374
31 Indian River	99.30	100.54	100.18	100.01	80.01	100.01	1.0001
32 Jackson	90.33	91.30	93.06	91.56	73.25	93.25	0.9325
33 Jefferson	93.04	93.51	94.35	93.63	74.91	94.91	0.9491
34 Lafayette	89.22	89.73	90.67	89.87	71.90	91.90	0.9190
35 Lake	96.99	97.23	97.38	97.20	77.76	97.76	0.9776
36 Lee	100.74	100.95	102.23	101.31	81.05	101.05	1.0105
37 Leon	95.81	96.30	97.16	96.42	77.14	97.14	0.9714
38 Levy	92.51	93.09	94.07	93.22	74.58	94.58	0.9458
39 Liberty	90.80	91.27	92.08	91.38	73.11	93.11	0.9311
40 Madison	89.87	90.33	91.88	90.89	72.55	92.55	0.9255
41 Manatee	99.28	97.85	98.07	98.40	78.72	98.72	0.9872
42 Marion	94.41	93.29	93.88	93.86	75.09	95.09	0.9509
43 Martin	100.53	101.89	101.83	101.42	81.13	101.13	1.0113
44 Monroe	101.35	103.33	105.47	103.38	82.71	102.71	1.0271
45 Nassau	98.70	98.58	98.76	98.68	78.94	98.94	0.9894
46 Okaloosa	98.07	98.89	99.34	98.70	78.96	98.96	0.9896
47 Okeechobee	97.05	97.29	96.98	97.11	77.69	97.69	0.9769
48 Orange	100.46	100.71	100.87	100.68	80.54	100.54	1.0054
49 Osceola	98.13	98.38	98.53	98.35	78.68	98.68	0.9868
50 Palm Beach	105.42	105.67	105.04	105.38	84.30	104.30	1.0430
51 Pasco	98.27	98.43	97.96	98.22	78.58	98.58	0.9858
52 Pinellas	100.81	100.33	99.82	100.32	80.26	100.26	1.0026
53 Polk	96.34	96.50	96.20	96.35	77.08	97.08	0.9708
54 Putnam	95.33	95.21	95.06	95.20	76.16	96.16	0.9616
55 St. Johns	99.16	100.29	101.02	100.16	80.13	100.13	1.0013
56 St. Lucie	98.53	99.86	99.81	99.40	79.52	99.52	0.9952
57 Santa Rosa	95.48	96.79	96.95	96.41	77.13	97.13	0.9713
58 Sarasota	101.62	100.16	100.39	100.72	80.58	100.58	1.0058
59 Seminole	99.03	99.28	99.44	99.25	79.40	99.40	0.9940
60 Sumter	94.83	95.07	96.03	95.31	76.25	96.25	0.9625
61 Suwannee	91.07	91.41	92.70	91.73	73.38	93.38	0.9338
62 Taylor	89.96	90.42	92.08	90.82	72.66	92.66	0.9266
63 Union	95.41	95.30	95.15	95.29	76.23	96.23	0.9623
64 Volusia	95.33	95.57	95.72	95.54	76.43	96.43	0.9643
65 Wakulla	93.35	93.82	94.66	93.94	75.15	95.15	0.9515
66 Walton	95.02	96.47	98.06	96.52	77.21	97.21	0.9721
67 Washington	91.31	92.18	92.99	92.16	73.73	93.73	0.9373
68 Washington Special	91.31	92.18	92.99	92.16	73.73	93.73	0.9373
69 FAMU Lab School	95.81	96.30	97.16	96.42	77.14	97.14	0.9714
70 FAU Palm Beach	105.42	105.87	105.04	105.38	84.30	104.30	1.0430
71 FAU St Lucie	98.53	99.86	99.81	99.40	79.52	99.52	0.9952
72 FSU Broward	103.23	102.71	102.27	102.74	82.19	102.19	1.0219
73 FSU Leon	95.81	96.30	97.16	96.42	77.14	97.14	0.9714
74 UF Lab School	95.83	96.43	97.45	96.57	77.26	97.26	0.9726
75 Fla Virtual School	100.00	100.00	100.00	100.00	80.00	100.00	1.0000

FLORIDA EDUCATION FINANCE PROGRAM
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Declining Enrollment Supplement

District	2017-2018	2018-2019	Unweighted	25.00%	Prior Year	Prior Year	Declining
	Unweighted	Unweighted	FTE	Declining	Base	Base	Enrollment
	FTE	FTE	Decline	Enrollment	Funding	Funding	Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	29,240.68	29,459.97	0.00	0.00	128,616,159	4,398.54	0
2 Baker	4,937.36	4,940.56	0.00	0.00	21,242,217	4,302.34	0
3 Bay	27,328.70	27,598.24	0.00	0.00	124,998,053	4,573.87	0
4 Bradford	3,198.46	3,248.67	0.00	0.00	13,842,076	4,327.73	0
5 Brevard	72,449.98	72,705.55	0.00	0.00	329,794,686	4,552.03	0
6 Broward	270,020.00	270,661.68	0.00	0.00	1,271,231,597	4,707.92	0
7 Calhoun	2,206.51	2,179.21	27.30	6.83	9,231,560	4,183.78	28,575
8 Charlotte	15,413.34	15,422.21	0.00	0.00	69,687,660	4,521.26	0
9 Citrus	15,108.26	15,196.12	0.00	0.00	64,407,872	4,263.09	0
10 Clay	37,063.37	37,518.43	0.00	0.00	167,926,684	4,530.80	0
11 Collier	46,302.59	46,763.61	0.00	0.00	224,121,828	4,840.37	0
12 Columbia	10,032.09	10,013.11	18.98	4.75	42,044,640	4,191.02	19,907
13 Miami-Dade	351,009.92	349,854.00	1,355.92	338.98	1,638,167,487	4,667.01	1,582,023
14 DeSoto	4,844.39	4,865.83	0.00	0.00	20,951,641	4,324.93	0
15 Dixie	2,184.81	2,272.70	0.00	0.00	9,108,162	4,168.86	0
16 Duval	128,643.56	128,736.07	0.00	0.00	593,284,404	4,611.85	0
17 Escambia	39,710.41	39,499.31	211.10	52.78	175,499,940	4,419.49	233,261
18 Flagler	12,673.78	12,994.00	0.00	0.00	54,372,551	4,223.51	0
19 Franklin	1,269.81	1,275.36	0.00	0.00	5,317,009	4,187.25	0
20 Gadsden	4,990.73	4,884.18	106.55	26.64	21,094,475	4,226.73	112,800
21 Gilchrist	2,572.99	2,578.44	0.00	0.00	11,313,849	4,397.16	0
22 Glades	1,676.58	1,716.82	0.00	0.00	7,311,181	4,360.77	0
23 Gulf	1,902.82	1,926.09	0.00	0.00	8,151,196	4,283.75	0
24 Hamilton	1,593.97	1,645.54	0.00	0.00	6,604,805	4,143.62	0
25 Hardee	5,220.60	5,200.85	19.75	4.94	22,364,099	4,283.82	21,162
26 Hendry	7,176.89	7,201.39	0.00	0.00	31,944,662	4,451.17	0
27 Hernando	22,243.70	22,298.87	0.00	0.00	97,990,567	4,405.32	0
28 Highlands	12,367.73	12,386.68	0.00	0.00	52,150,983	4,216.70	0
29 Hillsborough	212,794.36	215,995.68	0.00	0.00	984,758,197	4,627.75	0
30 Holmes	3,121.30	3,111.23	10.07	2.52	12,810,301	4,104.16	10,342
31 Indian River	17,416.71	17,318.95	97.76	24.44	78,964,199	4,533.82	110,807
32 Jackson	6,333.06	6,251.55	81.51	20.38	26,623,233	4,203.85	85,674
33 Jefferson	707.80	693.09	14.71	3.68	3,019,708	4,266.33	15,700
34 Lafayette	1,180.33	1,190.91	0.00	0.00	4,884,520	4,138.27	0
35 Lake	42,518.43	42,918.08	0.00	0.00	189,379,062	4,454.05	0
36 Lee	91,653.91	92,803.40	0.00	0.00	419,472,095	4,576.70	0
37 Leon	34,018.74	34,215.90	0.00	0.00	150,055,510	4,410.97	0
38 Levy	5,498.03	5,483.22	14.81	3.70	23,629,036	4,297.73	15,902
39 Liberty	1,366.38	1,368.34	0.00	0.00	6,066,018	4,439.48	0
40 Madison	2,686.27	2,731.53	0.00	0.00	10,875,496	4,048.55	0
41 Manatee	48,387.57	48,685.63	0.00	0.00	217,026,528	4,485.17	0
42 Marion	42,584.38	42,956.87	0.00	0.00	181,189,516	4,254.84	0
43 Martin	18,718.71	18,759.08	0.00	0.00	88,465,651	4,726.05	0
44 Monroe	8,102.62	8,172.93	0.00	0.00	37,534,859	4,632.43	0
45 Nassau	11,884.46	12,118.19	0.00	0.00	52,857,943	4,447.65	0
46 Okaloosa	31,278.07	31,895.68	0.00	0.00	141,599,294	4,527.11	0
47 Okeechobee	6,372.58	6,353.68	18.90	4.73	27,705,377	4,347.59	20,564
48 Orange	204,759.21	209,000.00	0.00	0.00	961,084,015	4,693.73	0
49 Osceola	66,462.77	69,394.87	0.00	0.00	300,295,464	4,518.25	0
50 Palm Beach	189,834.08	192,600.01	0.00	0.00	925,203,319	4,873.75	0
51 Pasco	72,644.02	73,645.30	0.00	0.00	328,247,988	4,518.58	0
52 Pinellas	99,602.14	98,930.29	671.85	167.96	457,638,366	4,594.66	771,719
53 Polk	102,583.13	104,739.87	0.00	0.00	448,532,189	4,372.38	0
54 Putnam	10,796.15	10,809.27	0.00	0.00	46,126,630	4,272.51	0
55 St. Johns	39,180.96	40,653.68	0.00	0.00	178,806,372	4,565.93	0
56 St. Lucie	39,767.32	39,985.48	0.00	0.00	177,158,612	4,454.88	0
57 Santa Rosa	27,435.04	27,921.64	0.00	0.00	121,276,594	4,420.50	0
58 Sarasota	42,640.78	43,094.34	0.00	0.00	200,960,478	4,712.87	0
59 Seminole	67,091.85	67,964.73	0.00	0.00	302,737,121	4,512.28	0
60 Sumter	8,451.58	8,527.00	0.00	0.00	35,950,449	4,253.70	0
61 Suwannee	5,938.15	5,925.21	12.94	3.24	24,564,167	4,136.67	13,403
62 Taylor	2,629.40	2,569.65	59.75	14.94	11,187,419	4,254.74	63,566
63 Union	2,282.66	2,288.80	0.00	0.00	9,783,171	4,277.10	0
64 Volusia	61,928.50	62,392.97	0.00	0.00	272,889,954	4,406.53	0
65 Wakulla	5,168.30	5,166.07	2.23	0.56	22,029,237	4,262.38	2,387
66 Walton	9,212.30	9,613.87	0.00	0.00	39,377,795	4,274.48	0
67 Washington	3,307.70	3,297.38	10.32	2.58	13,896,759	4,201.34	10,839
69 FAMU Lab School	583.99	624.24	0.00	0.00	2,466,938	4,224.28	0
70 FAU Palm Beach	1,145.67	1,145.67	0.00	0.00	5,144,284	4,490.20	0
71 FAU St Lucie	1,421.24	1,421.24	0.00	0.00	6,297,103	4,430.71	0
72 FSU Broward	690.25	690.25	0.00	0.00	3,187,666	4,618.13	0
73 FSU Leon	1,694.14	1,713.14	0.00	0.00	7,229,993	4,267.65	0
74 UF Lab School	1,146.70	1,155.70	0.00	0.00	4,924,426	4,294.43	0
75 Fla Virtual School	32,451.77	34,691.44	0.00	0.00	139,213,342	4,289.85	0
State	2,821,037.34	2,847,829.52	2,734.45	683.65	12,925,878,447	4,581.96	3,118,431

FLORIDA EDUCATION FINANCE PROGRAM
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Sparsity Supplement, Page 1

District	High School Centers	High School Centers Capped at 3	Unweighted FTE	Sparsity Index	Sparsity Factor	Weighted FTE	Computed Sparsity Supplement	Sparsity Funds per FTE	Amount Below \$100	Additional Funds to \$100 per FTE	Computed Sparsity Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-
1 Alachua	7	3	29,459.97	9,820	0.00000	31,748.17	0	0.00	0.00	0	0
2 Baker	1	1	4,940.58	4,941	0.03411	5,206.79	746,720	151.14	0.00	0	746,720
3 Bay	5	3	27,598.24	9,199	0.00000	31,130.90	0	0.00	0.00	0	0
4 Bradford	1	1	3,248.87	3,249	0.07512	3,448.58	1,089,186	335.27	0.00	0	1,089,186
5 Brevard	16	3	72,705.55	24,235	0.00000	79,534.54	0	0.00	0.00	0	0
6 Broward	30	3	270,661.68	90,221	0.00000	294,837.53	0	0.00	0.00	0	0
7 Calhoun	2	2	2,179.21	1,090	0.18064	2,334.50	1,773,021	813.81	0.00	0	1,773,021
8 Charlotte	3	3	15,422.21	5,141	0.03043	16,869.86	2,158,338	139.95	0.00	0	2,158,338
9 Citrus	3	3	15,196.12	5,065	0.03180	16,251.93	2,172,892	142.99	0.00	0	2,172,892
10 Clay	7	3	37,518.43	12,506	0.00000	40,724.89	0	0.00	0.00	0	0
11 Collier	8	3	46,763.61	15,588	0.00000	51,763.23	0	0.00	0.00	0	0
12 Columbia	2	2	10,013.11	5,007	0.03287	10,533.24	1,455,686	145.38	0.00	0	1,455,686
13 Miami-Dade	49	3	349,654.00	116,551	0.00000	379,576.86	0	0.00	0.00	0	0
14 DeSoto	1	1	4,865.83	4,866	0.03554	5,119.18	764,934	157.21	0.00	0	764,934
15 Dixie	1	1	2,272.70	2,273	0.11147	2,429.96	1,138,841	501.10	0.00	0	1,138,841
16 Duval	21	3	128,736.07	42,912	0.00000	139,420.67	0	0.00	0.00	0	0
17 Escambia	7	3	39,499.31	13,166	0.00000	42,835.05	0	0.00	0.00	0	0
18 Flagler	2	2	12,994.00	6,497	0.00971	13,697.31	559,192	43.03	56.97	740,268	1,299,460
19 Franklin	1	1	1,275.36	1,275	0.16711	1,399.38	983,205	770.92	0.00	0	983,205
20 Gadsden	1	1	4,884.18	4,884	0.03519	5,249.81	776,728	159.03	0.00	0	776,728
21 Gilchrist	2	2	2,578.44	1,289	0.16613	2,851.90	1,991,996	772.56	0.00	0	1,991,996
22 Glades	1	1	1,716.82	1,717	0.13937	1,823.97	1,068,792	622.54	0.00	0	1,068,792
23 Gulf	2	2	1,926.09	1,000	0.18771	2,121.27	1,874,131	869.19	0.00	0	1,874,131
24 Hamilton	1	1	1,645.54	1,646	0.14344	1,740.76	1,049,821	637.98	0.00	0	1,049,821
25 Hardee	1	1	5,200.85	5,201	0.02936	5,471.10	675,362	129.86	0.00	0	675,362
26 Hendry	2	2	7,201.39	3,601	0.06478	7,707.45	2,099,219	291.50	0.00	0	2,099,219
27 Hernando	5	4	22,298.87	5,575	0.02306	24,077.74	2,334,431	104.69	0.00	0	2,334,431
28 Highlands	3	3	12,386.68	4,129	0.05125	13,083.81	2,819,254	227.60	0.00	0	2,819,254
29 Hillsborough	27	3	215,995.68	71,999	0.00000	235,485.74	0	0.00	0.00	0	0
30 Holmes	4	3	3,111.23	1,037	0.18476	3,246.55	2,521,948	810.60	0.00	0	2,521,948
31 Indian River	2	2	17,318.95	8,659	0.00000	18,667.50	0	0.00	0.00	0	0
32 Jackson	5	3	6,251.55	2,084	0.12023	6,821.61	3,448,306	551.59	0.00	0	3,448,306
33 Jefferson	1	1	693.09	1,000	0.18771	748.34	590,599	852.12	0.00	0	590,599
34 Lafayette	1	1	1,190.91	1,191	0.17309	1,277.78	929,896	780.83	0.00	0	929,896
35 Lake	8	3	42,918.08	14,306	0.00000	46,585.66	0	0.00	0.00	0	0
36 Lee	13	3	92,803.40	30,934	0.00000	100,101.09	0	0.00	0.00	0	0
37 Leon	5	3	34,215.90	11,405	0.00000	37,105.91	0	0.00	0.00	0	0
38 Levy	4	3	5,483.22	1,828	0.13325	5,936.84	3,326,049	606.59	0.00	0	3,326,049
39 Liberty	1	1	1,368.34	1,368	0.16077	1,560.85	1,055,048	771.04	0.00	0	1,055,048
40 Madison	1	1	2,731.53	2,732	0.09275	2,861.75	1,115,968	408.55	0.00	0	1,115,968
41 Manatee	6	3	48,685.63	16,229	0.00000	52,209.94	0	0.00	0.00	0	0
42 Marion	7	3	42,956.87	14,319	0.00000	45,768.38	0	0.00	0.00	0	0
43 Martin	3	3	18,759.08	6,253	0.01298	20,908.71	1,141,059	60.83	39.17	734,793	1,875,852
44 Monroe	3	3	8,172.93	2,724	0.09305	8,833.63	3,455,904	422.85	0.00	0	3,455,904
45 Nassau	4	3	12,118.19	4,039	0.05341	12,944.70	2,906,837	239.87	0.00	0	2,906,837
46 Okaloosa	6	3	31,895.68	10,632	0.00000	34,760.54	0	0.00	0.00	0	0
47 Okeechobee	1	1	8,353.68	6,354	0.01160	8,712.32	327,368	51.52	48.48	308,026	635,394
48 Orange	19	3	209,000.00	69,667	0.00000	233,032.87	0	0.00	0.00	0	0
49 Osceola	8	3	69,394.87	23,132	0.00000	75,718.58	0	0.00	0.00	0	0
50 Palm Beach	25	3	192,600.01	64,200	0.00000	213,832.92	0	0.00	0.00	0	0
51 Pasco	13	3	73,645.30	24,548	0.00000	80,169.67	0	0.00	0.00	0	0
52 Pinellas	16	3	98,930.29	32,977	0.00000	107,491.46	0	0.00	0.00	0	0
53 Polk	15	3	104,739.87	34,913	0.00000	111,980.26	0	0.00	0.00	0	0
54 Putnam	4	3	10,809.27	3,603	0.06472	11,406.32	3,103,774	287.14	0.00	0	3,103,774
55 St. Johns	6	3	40,653.68	13,551	0.00000	44,499.42	0	0.00	0.00	0	0
56 St. Lucie	6	3	39,985.46	13,328	0.00000	42,599.43	0	0.00	0.00	0	0
57 Santa Rosa	6	3	27,921.64	9,307	0.00000	30,445.33	0	0.00	0.00	0	0
58 Sarasota	7	3	43,094.34	14,385	0.00000	47,731.27	0	0.00	0.00	0	0
59 Seminole	9	3	67,964.73	22,655	0.00000	73,415.31	0	0.00	0.00	0	0
60 Sumter	2	2	8,527.00	4,264	0.04813	9,008.68	1,622,985	213.79	0.00	0	1,622,985
61 Suwannee	2	2	5,925.21	2,963	0.08448	6,265.87	2,225,571	375.61	0.00	0	2,225,571
62 Taylor	1	1	2,569.65	2,570	0.09899	2,827.36	1,176,735	457.94	0.00	0	1,176,735
63 Union	1	1	2,288.80	2,289	0.11076	2,427.01	1,130,214	493.80	0.00	0	1,130,214
64 Volusia	10	3	62,392.97	20,798	0.00000	68,033.93	0	0.00	0.00	0	0
65 Wakulla	1	1	5,166.07	5,166	0.02998	5,527.20	696,695	134.86	0.00	0	696,695
66 Walton	4	3	8,613.87	3,205	0.07650	10,119.91	3,254,949	338.57	0.00	0	3,254,949
67 Washington	2	2	3,297.38	1,649	0.14327	3,556.95	2,142,590	649.79	0.00	0	2,142,590
69 FAMU Lab School	1	1	624.24	1,000	0.18771	646.78	510,446	817.71	0.00	0	510,446
70 FAU Palm Beach	1	1	1,145.87	1,146	0.17640	1,173.25	870,152	759.51	0.00	0	870,152
71 FAU St Lucie	0	0	1,421.24	0	0.00000	1,515.14	0	0.00	0.00	0	0
72 FSU Broward	0	0	690.25	0	0.00000	739.13	0	0.00	0.00	0	0
73 FSU Leon	1	1	1,713.14	1,713	0.13959	1,797.15	1,054,738	615.68	0.00	0	1,054,738
74 UF Lab School	1	1	1,155.70	1,156	0.17566	1,224.76	904,545	782.68	0.00	0	904,545
75 Fla Virtual School	0	0	34,691.44	0	0.00000	35,463.13	0	0.00	0.00	0	0
State	448	162	2,847,829.52	985,902	4.10888	3,098,177.31	67,044,125			1,783,087	68,827,212

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Sparsity Supplement, Page 2

District	Total Discretionary Local Effort	Unweighted FTE	Potential Discretionary Local Effort per FTE	Per FTE Amount Above State Average	Computed Sparsity Adjustment	Wealth Adjustment Deduction	Wealth Adjusted Sparsity Supplement	Initial Prorated Sparsity Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	11,756,621	29,459.97	399.07	0.00	0	0	0	0
2 Baker	725,790	4,940.56	146.90	0.00	746,720	0	746,720	724,124
3 Bay	12,325,538	27,598.24	446.61	0.00	0	0	0	0
4 Bradford	733,474	3,248.67	225.78	0.00	1,089,186	0	1,089,186	1,056,226
5 Brevard	29,367,413	72,705.55	403.92	0.00	0	0	0	0
6 Broward	147,075,879	270,661.68	543.39	24.33	0	0	0	0
7 Calhoun	331,503	2,179.21	152.12	0.00	1,773,021	0	1,773,021	1,719,368
8 Charlotte	13,279,785	15,422.21	861.08	342.02	2,158,338	(2,158,338)	0	0
9 Citrus	7,151,160	15,196.12	470.59	0.00	2,172,892	0	2,172,892	2,107,138
10 Clay	8,518,991	37,518.43	227.01	0.00	0	0	0	0
11 Collier	68,497,595	46,763.61	1,464.76	945.70	0	0	0	0
12 Columbia	2,024,467	10,013.11	202.18	0.00	1,455,686	0	1,455,686	1,411,635
13 Miami-Dade	231,461,166	349,654.00	661.97	142.91	0	0	0	0
14 DeSoto	1,287,355	4,865.83	264.57	0.00	764,934	0	764,934	741,786
15 Dixie	392,741	2,272.70	172.81	0.00	1,138,841	0	1,138,841	1,104,379
16 Duval	49,407,977	128,736.07	383.79	0.00	0	0	0	0
17 Escambia	13,715,576	39,499.31	347.24	0.00	0	0	0	0
18 Flagler	6,836,763	12,994.00	526.15	7.09	1,299,460	(92,127)	1,207,333	1,170,798
19 Franklin	1,433,385	1,275.36	1,123.91	604.85	983,205	(771,401)	211,804	205,395
20 Gadsden	1,124,680	4,884.18	230.27	0.00	776,728	0	776,728	753,223
21 Gilchrist	532,043	2,578.44	206.34	0.00	1,991,996	0	1,991,996	1,931,716
22 Glades	480,506	1,716.82	279.88	0.00	1,068,792	0	1,068,792	1,036,449
23 Gulf	1,377,351	1,926.09	715.10	196.04	1,674,131	(377,591)	1,296,540	1,257,305
24 Hamilton	585,356	1,645.54	355.72	0.00	1,049,821	0	1,049,821	1,018,052
25 Hardee	1,204,153	5,200.85	231.53	0.00	675,362	0	675,362	654,925
26 Hendry	1,523,165	7,201.39	211.51	0.00	2,099,219	0	2,099,219	2,035,695
27 Hernando	7,095,463	22,298.87	318.20	0.00	2,334,431	0	2,334,431	2,263,789
28 Highlands	4,005,754	12,386.68	323.39	0.00	2,819,254	0	2,819,254	2,733,941
29 Hillsborough	73,011,020	215,995.68	338.02	0.00	0	0	0	0
30 Holmes	381,678	3,111.23	122.68	0.00	2,521,948	0	2,521,948	2,445,631
31 Indian River	13,768,752	17,318.95	795.01	275.95	0	0	0	0
32 Jackson	1,226,774	6,251.55	196.24	0.00	3,448,306	0	3,448,306	3,343,957
33 Jefferson	478,713	693.09	690.69	171.63	590,599	(118,955)	471,644	457,372
34 Lafayette	214,001	1,190.91	179.70	0.00	929,896	0	929,896	901,756
35 Lake	16,302,831	42,918.08	379.86	0.00	0	0	0	0
36 Lee	63,094,137	92,803.40	679.87	160.81	0	0	0	0
37 Leon	12,875,377	34,215.90	376.30	0.00	0	0	0	0
38 Levy	1,444,654	5,483.22	263.47	0.00	3,326,049	0	3,326,049	3,225,399
39 Liberty	201,909	1,368.34	147.56	0.00	1,055,048	0	1,055,048	1,023,121
40 Madison	545,837	2,731.53	199.83	0.00	1,115,968	0	1,115,968	1,082,198
41 Manatee	27,857,568	48,685.63	572.19	53.13	0	0	0	0
42 Marion	13,720,648	42,956.87	319.41	0.00	0	0	0	0
43 Martin	17,031,994	18,759.08	907.93	388.87	1,875,852	(1,875,852)	0	0
44 Monroe	20,793,755	8,172.93	2,544.22	2,025.16	3,455,904	(3,455,904)	0	0
45 Nassau	6,472,011	12,118.19	534.07	15.01	2,906,837	(181,894)	2,724,943	2,642,483
46 Okaloosa	13,300,005	31,895.68	416.98	0.00	0	0	0	0
47 Okeechobee	1,486,543	6,353.68	233.97	0.00	635,394	0	635,394	616,166
48 Orange	102,249,875	209,000.00	489.23	0.00	0	0	0	0
49 Osceola	19,207,101	69,394.87	276.78	0.00	0	0	0	0
50 Palm Beach	145,289,131	192,600.01	754.36	235.30	0	0	0	0
51 Pasco	21,244,024	73,645.30	288.46	0.00	0	0	0	0
52 Pinellas	61,614,848	98,930.29	622.81	103.75	0	0	0	0
53 Polk	27,018,951	104,739.87	257.96	0.00	0	0	0	0
54 Putnam	2,892,710	10,809.27	267.61	0.00	3,103,774	0	3,103,774	3,009,851
55 St. Johns	20,044,509	40,653.68	493.08	0.00	0	0	0	0
56 St. Lucie	16,493,672	39,985.46	412.49	0.00	0	0	0	0
57 Santa Rosa	7,520,690	27,921.64	269.35	0.00	0	0	0	0
58 Sarasota	45,113,909	43,094.34	1,046.86	527.80	0	0	0	0
59 Seminole	25,487,160	67,964.73	375.01	0.00	0	0	0	0
60 Sumter	9,290,559	8,527.00	1,069.55	570.49	1,822,985	(1,822,985)	0	0
61 Suwannee	1,372,066	5,925.21	231.56	0.00	2,225,571	0	2,225,571	2,158,223
62 Taylor	1,034,396	2,569.65	402.54	0.00	1,176,735	0	1,176,735	1,141,126
63 Union	198,578	2,288.80	86.76	0.00	1,130,214	0	1,130,214	1,098,013
64 Volusia	26,977,735	62,392.97	432.38	0.00	0	0	0	0
65 Wakulla	990,048	5,166.07	191.64	0.00	696,695	0	696,695	675,612
68 Walton	14,107,573	9,613.87	1,467.42	948.38	3,254,949	(3,254,949)	0	0
67 Washington	673,784	3,297.38	204.34	0.00	2,142,590	0	2,142,590	2,077,753
69 FAMU Lab School	234,902	624.24	376.30	0.00	510,446	0	510,446	494,999
70 FAU Palm Beach	864,248	1,145.67	754.36	235.30	870,152	(269,576)	600,576	582,402
71 FAU St Lucie	586,247	1,421.24	412.49	0.00	0	0	0	0
72 FSU Broward	375,075	690.25	543.39	24.33	0	0	0	0
73 FSU Leon	644,655	1,713.14	376.30	0.00	1,054,738	0	1,054,738	1,022,821
74 UF Lab School	461,205	1,155.70	399.07	0.00	904,545	0	904,545	877,173
75 Fla Virtual School	17,752,304	34,691.44	511.72	0.00	0	0	0	0
State	1,478,197,812	2,847,829.52	519.06	0.00	68,827,212	(14,379,572)	54,447,640	52,800,000

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Sparsity Supplement, Page 3

District	Total Funds Available	Unweighted FTE	Total Funds per FTE	Wealth Adjusted per FTE		Wealth Adjustment	Wealth Adj Offset by Total Funds Below Avg	Computed Sparsity	Revised Wealth Adjusted Sparsity	Prorated Sparsity Supplement
				Total Amount Below State Average \$7,362.67	Total Funds Below State Average					
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	210,845,611	29,459.97	7,157.02	0.00	0	0	0	0	0	0
2 Baker	36,298,370	4,940.56	7,347.02	0.00	0	0	0	746,720	746,720	721,757
3 Bay	201,890,532	27,598.24	7,315.34	0.00	0	0	0	0	0	0
4 Bradford	25,127,892	3,248.67	7,734.82	0.00	0	0	0	1,089,186	1,089,186	1,052,774
5 Brevard	529,474,912	72,705.55	7,282.46	0.00	0	0	0	0	0	0
6 Broward	1,974,554,275	270,661.68	7,295.29	0.00	0	0	0	0	0	0
7 Calhoun	17,515,222	2,179.21	8,037.42	0.00	0	0	0	1,773,021	1,773,021	1,713,748
8 Charlotte	117,235,807	15,422.21	7,601.75	0.00	0	(2,158,338)	2,158,338	2,158,338	0	0
9 Citrus	109,906,330	15,196.12	7,232.53	0.00	0	0	0	2,172,892	2,172,892	2,100,252
10 Clay	270,318,479	37,518.43	7,204.95	0.00	0	0	0	0	0	0
11 Collier	401,248,870	46,763.61	8,580.37	0.00	0	0	0	0	0	0
12 Columbia	72,785,110	10,013.11	7,268.98	0.00	0	0	0	1,455,686	1,455,686	1,407,022
13 Miami-Dade	2,609,812,710	349,654.00	7,463.99	0.00	0	0	0	0	0	0
14 DeSoto	36,326,147	4,865.83	7,465.56	0.00	0	0	0	764,934	764,934	739,362
15 Dixie	17,315,537	2,272.70	7,818.93	0.00	0	0	0	1,138,841	1,138,841	1,100,769
16 Duval	938,886,973	128,736.07	7,293.12	0.00	0	0	0	0	0	0
17 Escambia	286,197,171	39,499.31	7,245.62	0.00	0	0	0	0	0	0
18 Flagler	92,871,650	12,994.00	7,131.88	(230.79)	(2,998,885)	(92,127)	0	1,299,460	1,299,460	1,256,019
19 Franklin	10,864,696	1,275.36	8,518.92	0.00	0	(771,401)	771,401	983,205	211,804	204,723
20 Gadsden	36,139,083	4,884.18	7,399.21	0.00	0	0	0	776,728	776,728	750,762
21 Gilchrist	21,013,228	2,578.44	8,149.59	0.00	0	0	0	1,991,996	1,991,996	1,925,403
22 Glades	14,252,605	1,716.82	8,301.75	0.00	0	0	0	1,068,792	1,068,792	1,033,062
23 Gulf	15,463,040	1,926.09	8,028.20	0.00	0	(377,591)	377,591	1,674,131	1,296,540	1,253,196
24 Hamilton	13,045,013	1,645.54	7,927.50	0.00	0	0	0	1,049,821	1,049,821	1,014,725
25 Hardee	37,539,420	5,200.85	7,217.94	0.00	0	0	0	675,362	675,362	652,764
26 Hendry	54,022,103	7,201.39	7,501.62	0.00	0	0	0	2,099,219	2,099,219	2,029,041
27 Hernando	162,679,751	22,298.87	7,295.43	0.00	0	0	0	2,334,431	2,334,431	2,256,390
28 Highlands	88,278,197	12,386.68	7,126.87	0.00	0	0	0	2,819,254	2,819,254	2,725,005
29 Hillsborough	1,574,008,211	215,995.68	7,287.22	0.00	0	0	0	0	0	0
30 Holmes	24,106,767	3,111.23	7,748.31	0.00	0	0	0	2,521,948	2,521,948	2,437,639
31 Indian River	129,702,093	17,318.95	7,489.03	0.00	0	0	0	0	0	0
32 Jackson	47,437,842	6,251.55	7,588.17	0.00	0	0	0	3,448,306	3,448,306	3,333,028
33 Jefferson	6,200,794	693.09	8,946.59	0.00	0	(118,955)	118,955	590,599	471,644	455,877
34 Lafayette	9,371,918	1,190.91	7,869.54	0.00	0	0	0	929,896	929,896	898,809
35 Lake	307,414,878	42,918.08	7,162.83	0.00	0	0	0	0	0	0
36 Lee	700,101,044	92,803.40	7,543.92	0.00	0	0	0	0	0	0
37 Leon	249,780,685	34,215.90	7,300.13	0.00	0	0	0	0	0	0
38 Levy	42,228,246	5,483.22	7,701.36	0.00	0	0	0	3,326,049	3,326,049	3,214,858
39 Liberty	11,622,297	1,368.34	8,493.72	0.00	0	0	0	1,055,048	1,055,048	1,019,777
40 Madison	20,701,640	2,731.53	7,578.77	0.00	0	0	0	1,115,968	1,115,968	1,078,661
41 Manatee	351,646,297	48,685.63	7,222.79	0.00	0	0	0	0	0	0
42 Marion	304,325,884	42,956.87	7,084.45	0.00	0	0	0	0	0	0
43 Martin	147,070,368	18,759.08	7,839.96	0.00	0	(1,875,852)	1,875,852	1,875,852	0	0
44 Monroe	78,048,516	8,172.93	9,549.64	0.00	0	(3,455,904)	3,455,904	3,455,904	0	0
45 Nassau	89,135,782	12,118.19	7,355.54	(7.13)	(86,403)	(181,894)	95,491	2,908,837	2,811,346	2,717,362
46 Okaloosa	235,591,765	31,895.68	7,386.32	0.00	0	0	0	0	0	0
47 Oklawaha	47,160,929	6,353.68	7,422.62	0.00	0	0	0	635,394	635,394	614,153
48 Orange	1,525,960,308	209,000.00	7,301.25	0.00	0	0	0	0	0	0
49 Osceola	493,220,391	69,394.87	7,107.45	0.00	0	0	0	0	0	0
50 Palm Beach	1,496,225,109	192,600.01	7,768.56	0.00	0	0	0	0	0	0
51 Pasco	535,886,625	73,645.30	7,276.59	0.00	0	0	0	0	0	0
52 Pinellas	731,843,065	98,930.29	7,397.56	0.00	0	0	0	0	0	0
53 Polk	745,464,511	104,739.87	7,117.29	0.00	0	0	0	0	0	0
54 Putnam	78,766,591	10,809.27	7,286.95	0.00	0	0	0	3,103,774	3,103,774	3,000,014
55 St. Johns	295,045,297	40,653.68	7,257.53	0.00	0	0	0	0	0	0
56 St. Lucie	290,415,977	39,985.46	7,263.04	0.00	0	0	0	0	0	0
57 Santa Rosa	203,741,077	27,921.64	7,296.89	0.00	0	0	0	0	0	0
58 Sarasota	344,324,929	43,094.34	7,990.03	0.00	0	0	0	0	0	0
59 Seminole	484,324,971	67,964.73	7,126.12	0.00	0	0	0	0	0	0
60 Sumter	64,253,849	8,527.00	7,535.34	0.00	0	(1,822,985)	1,822,985	1,822,985	0	0
61 Suwannee	41,860,458	5,925.21	7,064.81	0.00	0	0	0	2,225,571	2,225,571	2,151,169
62 Taylor	20,005,721	2,569.65	7,785.39	0.00	0	0	0	1,176,735	1,176,735	1,137,396
63 Union	17,614,233	2,288.80	7,695.84	0.00	0	0	0	1,130,214	1,130,214	1,092,431
64 Volusia	447,228,358	62,392.97	7,167.93	0.00	0	0	0	0	0	0
65 Wakulla	37,423,879	5,166.07	7,244.17	0.00	0	0	0	696,695	696,695	673,404
66 Walton	78,066,761	9,613.87	7,912.19	0.00	0	(3,254,949)	3,254,949	3,254,949	0	0
67 Washington	25,713,426	3,297.38	7,798.14	0.00	0	0	0	2,142,590	2,142,590	2,070,963
69 FAMU Lab School	5,290,774	624.24	8,475.54	0.00	0	0	0	510,446	510,446	493,382
70 FAU Palm Beach	9,442,707	1,145.67	8,242.08	0.00	0	(269,576)	269,576	870,152	600,578	580,499
71 FAU St Lucie	10,548,959	1,421.24	7,422.36	0.00	0	0	0	0	0	0
72 FSU Broward	5,573,456	690.25	8,074.55	0.00	0	0	0	0	0	0
73 FSU Leon	12,897,177	1,713.14	7,528.38	0.00	0	0	0	1,054,738	1,054,738	1,019,478
74 UF Lab School	9,223,603	1,155.70	7,980.97	0.00	0	0	0	904,545	904,545	874,306
75 Fla Virtual School	181,895,231	34,691.44	5,243.23	0.00	0	0	0	0	0	0
State	20,967,622,131	2,847,829.52	7,362.67	0.00	(3,085,288)	(14,379,572)	14,201,042	68,827,212	54,626,170	52,800,000

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

.748 Mill Discretionary Local Effort, Compression Supplement, and Discretionary Contribution

District	2018	2017-2018	Discretionary	Unweighted	.748 Millage	Per FTE	0.748
	School						
	Taxable	Levied			per FTE	Below	Compression
	Value					State	Allocation
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	16,372,300,173	0.748	11,756,621	29,459.97	399.07	119.99	3,534,902
2 Baker	1,010,737,119	0.748	725,790	4,940.56	146.90	372.16	1,838,679
3 Bay	17,164,574,838	0.748	12,325,538	27,598.24	446.61	72.45	1,999,492
4 Bradford	1,021,437,393	0.748	733,474	3,248.67	225.78	293.28	952,770
5 Brevard	40,897,132,806	0.748	29,367,413	72,705.55	403.92	115.14	8,371,317
6 Broward	204,818,235,862	0.748	147,075,879	270,661.68	543.39	0.00	0
7 Calhoun	461,652,131	0.748	331,503	2,179.21	152.12	366.94	799,639
8 Charlotte	18,493,461,695	0.748	13,279,785	15,422.21	861.08	0.00	0
9 Citrus	9,958,723,147	0.748	7,151,160	15,196.12	470.59	48.47	736,556
10 Clay	11,860,783,059	0.748	8,516,991	37,518.43	227.01	292.05	10,957,257
11 Collier	95,389,921,867	0.748	68,497,595	46,763.61	1,464.76	0.00	0
12 Columbia	2,819,278,476	0.748	2,024,467	10,013.11	202.18	316.88	3,172,954
13 Miami-Dade	322,333,396,951	0.748	231,461,166	349,654.00	661.97	0.00	0
14 DeSoto	1,792,773,206	0.748	1,287,355	4,865.83	264.57	254.49	1,238,305
15 Dade	546,932,047	0.748	392,741	2,272.70	172.81	346.25	786,922
16 Duval	68,805,672,356	0.748	49,407,977	128,736.07	383.79	135.27	17,414,126
17 Escambia	19,100,344,735	0.748	13,715,576	39,499.31	347.24	171.82	6,786,771
18 Flagler	9,520,892,848	0.748	6,836,763	12,994.00	526.15	0.00	0
19 Franklin	1,996,135,570	0.748	1,433,385	1,275.36	1,123.91	0.00	0
20 Gadsden	1,566,231,588	0.748	1,124,680	4,884.18	230.27	288.79	1,410,502
21 Gilchrist	740,924,366	0.748	532,043	2,578.44	206.34	312.72	806,330
22 Glades	669,153,417	0.748	480,506	1,716.82	279.88	239.18	410,629
23 Gulf	1,918,102,553	0.748	1,377,351	1,926.09	715.10	0.00	0
24 Hamilton	815,167,728	0.748	585,356	1,645.54	355.72	163.34	268,783
25 Hardee	1,676,906,371	0.748	1,204,153	5,200.85	231.53	287.53	1,495,400
26 Hendry	2,121,163,033	0.748	1,523,165	7,201.39	211.51	307.55	2,214,787
27 Hernando	9,881,159,685	0.748	7,095,463	22,298.87	318.20	200.86	4,478,951
28 Highlands	5,578,422,383	0.748	4,005,754	12,386.68	323.39	195.67	2,423,702
29 Hillsborough	101,675,328,748	0.748	73,011,020	215,995.68	338.02	181.04	39,103,858
30 Holmes	531,525,598	0.748	381,678	3,111.23	122.68	396.38	1,233,229
31 Indian River	19,174,398,334	0.748	13,768,752	17,318.95	795.01	0.00	0
32 Jackson	1,708,408,263	0.748	1,226,774	6,251.55	196.24	322.82	2,018,125
33 Jefferson	666,656,224	0.748	478,713	693.09	690.69	0.00	0
34 Lafayette	298,018,555	0.748	214,001	1,190.91	179.70	339.36	404,147
35 Lake	22,703,362,740	0.748	16,302,831	42,918.08	379.86	139.20	5,974,197
36 Lee	87,865,052,949	0.748	63,094,137	92,803.40	679.87	0.00	0
37 Leon	17,930,282,748	0.748	12,675,377	34,215.90	376.30	142.76	4,884,662
38 Levy	2,011,828,383	0.748	1,444,654	5,483.22	263.47	255.59	1,401,456
39 Liberty	281,178,689	0.748	201,909	1,368.34	147.56	371.50	508,338
40 Madison	760,133,899	0.748	545,837	2,731.53	199.83	319.23	871,986
41 Manatee	38,794,518,356	0.748	27,857,568	48,685.63	572.19	0.00	0
42 Marion	19,107,408,502	0.748	13,720,648	42,956.87	319.41	199.65	8,576,339
43 Martin	23,718,796,724	0.748	17,031,994	18,759.08	907.93	0.00	0
44 Monroe	28,957,434,992	0.748	20,793,755	8,172.93	2,544.22	0.00	0
45 Nassau	9,012,936,027	0.748	6,472,011	12,118.19	534.07	0.00	0
46 Okaloosa	18,521,620,452	0.748	13,300,005	31,895.68	416.98	102.08	3,255,911
47 Okeechobee	2,070,163,409	0.748	1,486,543	6,353.68	233.97	285.09	1,811,371
48 Orange	142,393,431,335	0.748	102,249,875	209,000.00	489.23	29.83	6,234,470
49 Osceola	26,747,856,788	0.748	19,207,101	69,394.87	276.78	242.28	16,812,989
50 Palm Beach	202,330,006,444	0.748	145,289,131	192,600.01	754.36	0.00	0
51 Pasco	29,584,480,872	0.748	21,244,024	73,645.30	288.46	230.60	16,982,606
52 Pinellas	85,804,990,427	0.748	61,614,648	98,930.29	622.81	0.00	0
53 Polk	37,626,658,457	0.748	27,018,951	104,739.87	257.96	261.10	27,347,580
54 Putnam	4,028,395,650	0.748	2,892,710	10,809.27	267.61	251.45	2,717,991
55 St. Johns	27,914,033,387	0.748	20,044,509	40,653.68	493.06	26.00	1,056,996
56 St. Lucie	22,969,128,139	0.748	16,493,672	39,985.46	412.49	106.57	4,261,250
57 Santa Rosa	10,473,331,537	0.748	7,520,690	27,921.64	269.35	249.71	6,972,313
58 Sarasota	62,825,742,908	0.748	45,113,909	43,094.34	1,046.86	0.00	0
59 Seminole	35,493,482,217	0.748	25,487,160	67,964.73	375.01	144.05	9,790,319
60 Sumter	12,938,056,132	0.748	9,290,559	8,527.00	1,089.55	0.00	0
61 Suwannee	1,910,742,076	0.748	1,372,066	5,925.21	231.56	267.50	1,703,498
62 Taylor	1,440,501,872	0.748	1,034,396	2,569.65	402.54	116.52	299,416
63 Union	276,540,664	0.748	198,578	2,288.80	86.76	432.30	989,448
64 Volusia	37,569,261,363	0.748	26,977,735	62,392.97	432.38	86.68	5,408,223
65 Wakulla	1,378,742,993	0.748	990,048	5,166.07	191.64	327.42	1,691,475
66 Walton	19,646,241,411	0.748	14,107,573	9,613.87	1,467.42	0.00	0
67 Washington	938,313,487	0.748	673,784	3,297.38	204.34	314.72	1,037,751
69 FAMU Lab School	0	0.000	234,902	624.24	376.30	142.76	89,117
70 FAU Palm Beach	0	0.000	864,248	1,145.67	754.36	0.00	0
71 FAU St Lucie	0	0.000	586,247	1,421.24	412.49	106.57	151,462
72 FSU Broward	0	0.000	375,075	690.25	543.39	0.00	0
73 FSU Leon	0	0.000	644,655	1,713.14	376.30	142.76	244,568
74 UF Lab School	0	0.000	461,205	1,155.70	399.07	119.99	138,672
75 Fla Virtual School	0	0.000	17,752,304	34,691.44	511.72	7.34	254,635
State	2,029,410,611,154	0.748	1,478,197,812	2,847,829.52	519.06		246,327,174

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Safe Schools Allocation

District	Crime Index	Allocation Based on		Allocation Based on Unweighted FTE	(\$13,675,820 for Officers) Minimum Funding \$250,000 per District	Funds for Additional School Resource Officers	Total Safe Schools Allocation
		Crime Index	Unweighted FTE				
		-1-	-2-				
1 Alachua	9,210	576,451	29,459.97	208,943	250,000	877,830	1,911,224
2 Baker	434	27,164	4,940.56	34,705	250,000	147,216	459,085
3 Bay	7,464	467,169	27,598.24	193,865	250,000	822,356	1,733,390
4 Bradford	479	29,980	3,248.67	22,820	250,000	96,802	399,602
5 Brevard	17,727	1,109,526	72,705.55	510,723	250,000	2,166,436	4,036,685
6 Broward	66,421	4,157,266	270,661.68	1,901,274	250,000	8,065,012	14,373,552
7 Calhoun	114	7,135	2,179.21	15,308	250,000	64,935	337,378
8 Charlotte	3,062	191,649	15,422.21	108,334	250,000	459,542	1,009,525
9 Citrus	2,317	145,020	15,196.12	106,746	250,000	452,805	954,571
10 Clay	4,160	260,373	37,518.43	263,550	250,000	1,117,951	1,891,874
11 Collier	5,458	341,614	46,763.61	328,493	250,000	1,393,434	2,313,541
12 Columbia	2,245	140,514	10,013.11	70,337	250,000	298,365	759,216
13 Miami-Dade	111,219	6,961,157	349,654.00	2,456,159	250,000	10,418,777	20,086,093
14 DeSoto	974	60,962	4,865.83	34,180	250,000	144,989	490,131
15 Dixie	409	25,599	2,272.70	15,965	250,000	67,720	359,284
16 Duval	39,605	2,478,863	128,736.07	904,312	250,000	3,835,999	7,469,174
17 Escambia	12,380	774,860	39,499.31	277,465	250,000	1,176,976	2,479,301
18 Flagler	2,102	131,563	12,994.00	91,277	250,000	387,187	860,027
19 Franklin	164	10,265	1,275.36	8,959	250,000	38,002	307,226
20 Gadsden	601	37,616	4,884.18	34,309	250,000	145,536	467,461
21 Gilchrist	14	876	2,578.44	18,112	250,000	76,831	345,819
22 Glades	157	9,827	1,716.82	12,060	250,000	51,157	323,044
23 Gulf	269	16,837	1,926.09	13,530	250,000	57,392	337,759
24 Hamilton	311	19,465	1,645.54	11,559	250,000	49,033	330,057
25 Hardee	602	37,679	5,200.85	36,534	250,000	154,972	479,185
26 Hendry	1,069	66,908	7,201.39	50,586	250,000	214,583	582,077
27 Hernando	3,889	243,411	22,298.87	156,639	250,000	664,448	1,314,498
28 Highlands	2,994	187,393	12,386.88	87,011	250,000	369,091	893,495
29 Hillsborough	28,156	1,762,274	215,995.68	1,517,271	250,000	6,436,108	9,965,653
30 Holmes	305	19,090	3,111.23	21,855	250,000	92,707	383,652
31 Indian River	3,121	195,342	17,318.95	121,658	250,000	516,060	1,083,060
32 Jackson	1,043	65,281	6,251.55	43,914	250,000	186,280	545,475
33 Jefferson	294	18,401	693.09	4,869	250,000	20,652	293,922
34 Lafayette	73	4,569	1,190.91	8,366	250,000	35,486	298,421
35 Lake	7,500	469,422	42,916.08	301,480	250,000	1,278,847	2,299,749
36 Lee	14,199	888,710	92,803.40	651,901	250,000	2,765,299	4,555,910
37 Leon	16,269	1,018,271	34,215.90	240,351	250,000	1,019,545	2,528,167
38 Levy	1,175	73,543	5,483.22	38,517	250,000	163,386	525,446
39 Liberty	9	563	1,368.34	9,612	250,000	40,773	300,948
40 Madison	596	37,303	2,731.53	19,188	250,000	81,392	387,883
41 Manatee	9,561	598,420	48,885.63	341,994	250,000	1,450,705	2,641,119
42 Marion	9,097	569,378	42,956.87	301,752	250,000	1,280,003	2,401,133
43 Martin	2,865	179,319	18,759.08	131,774	250,000	558,972	1,120,065
44 Monroe	2,360	147,712	8,172.93	57,411	250,000	243,532	698,655
45 Nassau	1,371	85,810	12,118.19	85,125	250,000	361,090	782,025
46 Okaloosa	5,714	357,637	31,895.68	224,052	250,000	950,406	1,782,097
47 Okeechobee	1,428	89,378	6,353.68	44,632	250,000	189,323	573,333
48 Orange	55,329	3,463,022	209,000.00	1,468,129	250,000	6,227,655	11,408,806
49 Osceola	9,573	599,171	69,394.87	487,467	250,000	2,067,786	3,404,424
50 Palm Beach	48,613	3,042,670	192,600.01	1,352,927	250,000	5,738,978	10,364,575
51 Pasco	12,204	763,844	73,645.30	517,324	250,000	2,194,438	3,725,606
52 Pinellas	36,536	2,286,775	98,930.29	694,940	250,000	2,947,865	6,179,580
53 Polk	17,766	1,111,967	104,739.87	735,750	250,000	3,120,975	5,218,692
54 Putnam	2,272	142,204	10,809.27	75,930	250,000	322,088	790,222
55 St. Johns	4,141	259,184	40,653.68	285,573	250,000	1,211,374	2,006,131
56 St. Lucie	6,450	403,703	39,985.46	280,880	250,000	1,191,462	2,126,045
57 Santa Rosa	2,177	136,258	27,921.64	196,137	250,000	831,992	1,414,387
58 Sarasota	8,987	562,493	43,094.34	302,718	250,000	1,284,099	2,399,310
59 Seminole	11,911	745,505	87,964.73	477,421	250,000	2,025,172	3,498,098
60 Sumter	1,385	86,687	8,527.00	59,898	250,000	254,082	650,667
61 Suwannee	895	56,018	5,925.21	41,622	250,000	176,556	524,196
62 Taylor	716	44,814	2,569.65	18,051	250,000	76,569	389,434
63 Union	97	6,071	2,288.80	16,078	250,000	68,200	340,349
64 Volusia	18,427	1,153,339	62,392.97	438,282	250,000	1,859,148	3,700,769
65 Wakulla	556	34,800	5,166.07	36,289	250,000	153,935	475,024
66 Walton	1,612	100,895	9,613.87	67,533	250,000	286,468	704,896
67 Washington	381	23,847	3,297.38	23,163	250,000	98,253	395,263
69 FAMU Lab School	0	0	624.24	4,385	250,000	18,601	272,986
70 FAU Palm Beach	0	0	1,145.67	8,048	250,000	34,138	292,186
71 FAU St Lucie	0	0	1,421.24	9,984	250,000	42,349	302,333
72 FSU Broward	0	0	690.25	4,849	250,000	20,568	275,417
73 FSU Leon	0	0	1,713.14	12,034	250,000	51,047	313,081
74 UF Lab School	0	0	1,155.70	8,118	250,000	34,437	292,555
75 Fla Virtual School	0	0	0.00	0	0	0	0
State	641,014	40,120,832	2,813,138.08	19,761,007	18,250,000	83,824,180	161,956,019

* Funds in the amount of \$97,500,000 included in calculation from SB 7026.

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Supplemental Academic Instruction Allocation

District	2017-2018	2017-2018	2017-2018	2018-2019	FTE	Workload	SAI
	Allocation	FTE	Funding Per FTE	FTE	Change		Allocation including Workload
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	8,357,941	29,240.68	285.83	29,459.97	219.29	55,958	8,413,899
2 Baker	1,810,527	4,937.36	366.70	4,940.56	3.20	817	1,811,344
3 Bay	7,803,474	27,328.70	285.54	27,598.24	269.54	68,781	7,872,255
4 Bradford	1,013,561	3,198.46	316.89	3,248.67	50.21	12,813	1,026,374
5 Brevard	19,996,084	72,449.98	276.00	72,705.55	255.57	65,216	20,061,300
6 Broward	60,008,224	270,020.00	222.24	270,661.68	641.68	163,744	60,171,968
7 Calhoun	499,705	2,206.51	228.47	2,179.21	(27.30)	(6,183)	493,522
8 Charlotte	3,429,168	15,413.34	222.48	15,422.21	8.87	2,263	3,431,431
9 Citrus	3,321,292	15,108.26	219.83	15,196.12	87.86	22,420	3,343,712
10 Clay	9,740,720	37,063.37	262.81	37,518.43	455.06	116,122	9,856,842
11 Collier	10,624,751	46,302.59	229.46	46,763.61	461.02	117,643	10,742,394
12 Columbia	3,856,785	10,032.09	384.44	10,013.11	(18.98)	(7,297)	3,849,488
13 Miami-Dade	118,284,581	351,009.92	336.98	349,654.00	(1,355.92)	(456,918)	117,827,663
14 DeSoto	1,917,618	4,844.39	395.84	4,865.83	21.44	5,471	1,923,089
15 Dade	483,678	2,184.81	221.38	2,272.70	87.89	22,428	506,106
16 Duval	32,460,899	128,643.56	252.33	128,736.07	92.51	23,607	32,484,506
17 Escambia	10,660,066	39,710.41	268.45	39,499.31	(211.10)	(56,670)	10,603,396
18 Flagler	2,793,424	12,873.78	218.99	12,994.00	120.22	30,678	2,824,102
19 Franklin	281,782	1,269.81	221.91	1,275.36	5.55	1,416	283,198
20 Gadsden	1,446,329	4,990.73	289.80	4,884.18	(106.55)	(30,878)	1,415,451
21 Gilchrist	569,026	2,572.99	221.15	2,578.44	5.45	1,391	570,417
22 Glades	414,863	1,676.58	247.45	1,716.82	40.24	10,268	425,131
23 Gulf	384,133	1,902.82	201.88	1,926.09	23.27	5,938	390,071
24 Hamilton	343,698	1,593.97	215.62	1,645.54	51.57	13,160	356,858
25 Hardee	1,155,614	5,220.60	221.36	5,200.85	(19.75)	(4,372)	1,151,242
26 Hendry	1,861,514	7,176.69	259.38	7,201.39	24.70	6,303	1,867,817
27 Hernando	5,322,566	22,243.70	239.28	22,298.87	55.17	14,078	5,336,644
28 Highlands	2,488,363	12,367.73	201.20	12,386.68	18.95	4,836	2,493,199
29 Hillsborough	49,773,378	212,794.36	233.90	215,995.68	3,201.32	816,913	50,590,291
30 Holmes	682,114	3,121.30	218.54	3,111.23	(10.07)	(2,201)	679,913
31 Indian River	3,862,436	17,416.71	221.77	17,318.95	(97.76)	(21,680)	3,840,756
32 Jackson	1,278,845	6,333.06	201.93	6,251.55	(81.51)	(16,459)	1,262,386
33 Jefferson	304,002	707.80	429.50	693.09	(14.71)	(6,318)	297,684
34 Lafayette	203,794	1,180.33	172.66	1,190.91	10.58	2,700	206,494
35 Lake	9,841,646	42,518.43	231.47	42,918.08	399.65	101,983	9,943,629
36 Lee	21,954,250	91,653.91	239.53	92,803.40	1,149.49	293,327	22,247,577
37 Leon	9,871,668	34,018.74	290.18	34,215.90	197.16	50,311	9,921,979
38 Levy	1,276,655	5,498.03	232.20	5,483.22	(14.81)	(3,439)	1,273,216
39 Liberty	285,314	1,366.38	208.81	1,368.34	1.96	500	285,814
40 Madison	729,486	2,686.27	271.56	2,731.53	45.26	11,549	741,035
41 Manatee	12,239,810	48,387.57	252.95	48,685.63	298.06	76,059	12,315,869
42 Marion	13,028,076	42,584.38	305.94	42,956.87	372.49	95,052	13,123,128
43 Martin	4,103,174	18,718.71	219.20	18,759.08	40.37	10,302	4,113,476
44 Monroe	1,769,215	8,102.62	218.35	8,172.93	70.31	17,942	1,787,157
45 Nassau	2,622,124	11,884.46	220.63	12,118.19	233.73	59,643	2,681,767
46 Okaloosa	8,758,127	31,278.07	280.01	31,895.68	617.61	157,602	8,915,729
47 Okeechobee	2,075,709	6,372.58	325.73	6,353.68	(18.90)	(6,156)	2,069,553
48 Orange	48,364,036	204,759.21	236.20	209,000.00	4,240.79	1,082,165	49,446,201
49 Osceola	14,532,870	66,462.77	218.66	69,394.87	2,932.10	748,213	15,281,083
50 Palm Beach	42,568,510	189,834.08	224.24	192,600.01	2,765.93	705,810	43,274,320
51 Pasco	19,716,988	72,644.02	271.42	73,645.30	1,001.28	255,507	19,972,495
52 Pinellas	23,999,669	99,602.14	240.96	98,930.29	(671.85)	(161,889)	23,837,780
53 Polk	26,479,037	102,583.13	258.12	104,739.87	2,156.74	550,357	27,029,394
54 Putnam	3,191,873	10,796.15	295.65	10,809.27	13.12	3,348	3,195,221
55 St. Johns	7,578,899	39,160.96	193.53	40,653.68	1,492.72	380,912	7,959,811
56 St. Lucie	9,927,156	39,767.32	249.63	39,985.46	218.14	55,665	9,982,821
57 Santa Rosa	7,959,202	27,435.04	290.11	27,921.64	486.60	124,171	8,083,373
58 Sarasota	8,685,881	42,640.78	203.70	43,094.34	453.56	115,739	8,801,620
59 Seminole	16,160,800	67,091.85	240.88	67,964.73	872.88	222,742	16,383,542
60 Sumter	1,709,157	6,451.58	202.23	8,527.00	75.42	19,246	1,728,403
61 Suwannee	1,249,745	5,938.15	210.46	5,925.21	(12.94)	(2,723)	1,247,022
62 Taylor	576,791	2,629.40	219.36	2,569.65	(59.75)	(13,107)	563,684
63 Union	508,801	2,282.66	222.90	2,288.80	6.14	1,567	510,368
64 Volusia	16,867,290	61,928.50	272.37	62,392.97	464.47	118,523	16,985,813
65 Wakulla	968,157	5,168.30	187.33	5,166.07	(2.23)	(418)	967,739
66 Walton	1,823,137	9,212.30	197.90	9,613.87	401.57	102,473	1,925,610
67 Washington	956,646	3,307.70	289.22	3,297.38	(10.32)	(2,985)	953,661
69 FAMU Lab School	330,590	583.99	566.09	624.24	40.25	10,271	340,861
70 FAU Palm Beach	299,453	1,145.67	261.38	1,145.67	0.00	0	299,453
71 FAU St Lucie	424,490	1,421.24	296.68	1,421.24	0.00	0	424,490
72 FSU Broward	143,417	690.25	207.78	690.25	0.00	0	143,417
73 FSU Leon	285,059	1,694.14	168.26	1,713.14	19.00	4,848	289,907
74 UF Lab School	299,680	1,146.70	261.34	1,155.70	9.00	2,297	301,977
75 Fla Virtual School	0	0.00	0.00	0.00	0.00	0	0
State	711,597,543	2,788,585.57	255.18	2,813,138.08	24,552.51	6,163,395	717,760,938

FLORIDA EDUCATION FINANCE PROGRAM
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Mental Health Assistance Allocation

District	Unweighted FTE	Allocation Based on Unweighted FTE	Minimum Funding \$100,000 per District	Total Mental Health Allocation
	-1-	-2-	-3-	-4-
1 Alachua	29,459.97	648,625	100,000	748,625
2 Baker	4,940.56	108,777	100,000	208,777
3 Bay	27,598.24	607,635	100,000	707,635
4 Bradford	3,248.67	71,526	100,000	171,526
5 Brevard	72,705.55	1,800,769	100,000	1,700,769
6 Broward	270,661.68	5,959,199	100,000	6,059,199
7 Calhoun	2,179.21	47,980	100,000	147,980
8 Charlotte	15,422.21	339,553	100,000	439,553
9 Citrus	15,196.12	334,575	100,000	434,575
10 Clay	37,518.43	826,049	100,000	926,049
11 Collier	46,763.61	1,029,601	100,000	1,129,601
12 Columbia	10,013.11	220,460	100,000	320,460
13 Miami-Dade	349,654.00	7,698,385	100,000	7,798,385
14 DeSoto	4,865.83	107,132	100,000	207,132
15 Dixie	2,272.70	50,038	100,000	150,038
16 Duval	128,736.07	2,834,402	100,000	2,934,402
17 Escambia	39,499.31	869,662	100,000	969,662
18 Flagler	12,994.00	286,091	100,000	386,091
19 Franklin	1,275.36	28,080	100,000	128,080
20 Gadsden	4,884.18	107,536	100,000	207,536
21 Gilchrist	2,578.44	56,770	100,000	156,770
22 Glades	1,716.82	37,799	100,000	137,799
23 Gulf	1,926.09	42,407	100,000	142,407
24 Hamilton	1,645.54	36,230	100,000	136,230
25 Hardee	5,200.85	114,508	100,000	214,508
26 Hendry	7,201.39	158,554	100,000	258,554
27 Hernando	22,298.87	490,958	100,000	590,958
28 Highlands	12,386.68	272,719	100,000	372,719
29 Hillsborough	215,995.68	4,755,610	100,000	4,855,610
30 Holmes	3,111.23	68,500	100,000	168,500
31 Indian River	17,318.95	381,314	100,000	481,314
32 Jackson	6,251.55	137,641	100,000	237,641
33 Jefferson	693.09	15,260	100,000	115,260
34 Lafayette	1,190.91	26,220	100,000	126,220
35 Lake	42,918.08	944,934	100,000	1,044,934
36 Lee	92,803.40	2,043,266	100,000	2,143,266
37 Leon	34,215.90	753,337	100,000	853,337
38 Levy	5,483.22	120,725	100,000	220,725
39 Liberty	1,368.34	30,127	100,000	130,127
40 Madison	2,731.53	60,141	100,000	160,141
41 Manatee	48,685.63	1,071,919	100,000	1,171,919
42 Marion	42,956.87	945,788	100,000	1,045,788
43 Martin	18,759.08	413,022	100,000	513,022
44 Monroe	8,172.93	179,945	100,000	279,945
45 Nassau	12,118.19	266,808	100,000	366,808
46 Okaloosa	31,895.68	702,252	100,000	802,252
47 Okeechobee	6,353.68	139,890	100,000	239,890
48 Orange	209,000.00	4,601,585	100,000	4,701,585
49 Osceola	69,394.87	1,527,877	100,000	1,627,877
50 Palm Beach	192,800.01	4,240,504	100,000	4,340,504
51 Pasco	73,645.30	1,621,460	100,000	1,721,460
52 Pinellas	98,930.29	2,178,163	100,000	2,278,163
53 Polk	104,739.87	2,306,074	100,000	2,406,074
54 Putnam	10,809.27	237,989	100,000	337,989
55 St. Johns	40,653.68	895,078	100,000	995,078
56 St. Lucie	39,985.46	880,366	100,000	980,366
57 Santa Rosa	27,921.64	614,755	100,000	714,755
58 Sarasota	43,094.34	948,815	100,000	1,048,815
59 Seminole	67,964.73	1,496,390	100,000	1,596,390
60 Sumter	8,527.00	187,740	100,000	287,740
61 Suwannee	5,925.21	130,456	100,000	230,456
62 Taylor	2,569.65	56,576	100,000	156,576
63 Union	2,288.80	50,393	100,000	150,393
64 Volusia	62,392.97	1,373,715	100,000	1,473,715
65 Wakulla	5,166.07	113,742	100,000	213,742
66 Walton	9,813.87	211,670	100,000	311,670
67 Washington	3,297.38	72,599	100,000	172,599
69 FAMU Lab School	624.24	13,744	100,000	113,744
70 FAU Palm Beach	1,145.67	25,224	100,000	125,224
71 FAU St Lucie	1,421.24	31,292	100,000	131,292
72 FSU Broward	690.25	15,197	100,000	115,197
73 FSU Leon	1,713.14	37,718	100,000	137,718
74 UF Lab School	1,155.70	25,445	100,000	125,445
75 Fla Virtual School	0	0	0	0
State	2,813,138.08	61,937,286	7,300,000	69,237,286

* Funds in the amount of \$69,237,286 included in calculation from SB 7026.

FLORIDA EDUCATION FINANCE PROGRAM
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Reading Instruction Allocation

District	FEFP	Reading	Minimum	Total
	Base	Base	Funding	Reading
	Funding	Allocation	\$115,000	Allocation
	-1-	-2-	-3-	-4-
1 Alachua	129,825,217	1,209,838	115,000	1,324,838
2 Baker	21,353,000	198,988	115,000	313,988
3 Bay	126,607,362	1,179,851	115,000	1,294,851
4 Bradford	14,077,350	131,186	115,000	246,186
5 Brevard	330,216,653	3,077,280	115,000	3,192,280
6 Broward	1,266,768,504	11,804,981	115,000	11,919,981
7 Calhoun	9,162,506	85,385	115,000	200,385
8 Charlotte	69,665,459	649,211	115,000	764,211
9 Citrus	64,851,946	604,354	115,000	719,354
10 Clay	169,820,501	1,582,553	115,000	1,697,553
11 Collier	226,448,551	2,110,268	115,000	2,225,268
12 Columbia	42,049,714	391,860	115,000	506,860
13 Miami-Dade	1,624,626,752	15,139,853	115,000	15,254,853
14 DeSoto	20,920,534	194,958	115,000	309,958
15 Dixie	9,503,455	88,562	115,000	203,562
16 Duval	592,396,593	5,520,528	115,000	5,635,528
17 Escambia	175,215,925	1,632,832	115,000	1,747,832
18 Flagler	54,922,862	511,825	115,000	626,825
19 Franklin	5,466,435	50,942	115,000	165,942
20 Gadsden	20,993,065	195,634	115,000	310,634
21 Gilchrist	11,355,084	105,818	115,000	220,818
22 Glades	7,492,355	69,821	115,000	184,821
23 Gulf	8,375,561	78,052	115,000	193,052
24 Hamilton	6,793,390	63,307	115,000	178,307
25 Hardee	22,130,996	206,238	115,000	321,238
26 Hendry	32,065,101	298,814	115,000	413,814
27 Hernando	98,236,437	915,463	115,000	1,030,463
28 Highlands	52,165,824	486,132	115,000	601,132
29 Hillsborough	997,407,554	9,294,814	115,000	9,409,814
30 Holmes	12,795,379	119,240	115,000	234,240
31 Indian River	78,493,859	731,482	115,000	846,482
32 Jackson	26,744,952	249,235	115,000	364,235
33 Jefferson	2,986,187	27,828	115,000	142,828
34 Lafayette	4,937,166	46,009	115,000	161,009
35 Lake	191,478,290	1,784,381	115,000	1,899,381
36 Lee	425,286,129	3,963,230	115,000	4,078,230
37 Leon	151,546,977	1,412,262	115,000	1,527,262
38 Levy	23,608,084	220,003	115,000	335,003
39 Liberty	6,110,315	56,942	115,000	171,942
40 Madison	11,135,615	103,772	115,000	218,772
41 Manatee	216,702,756	2,019,447	115,000	2,134,447
42 Marion	182,981,204	1,705,197	115,000	1,820,197
43 Martin	88,902,370	828,479	115,000	943,479
44 Monroe	38,146,793	355,489	115,000	470,489
45 Nassau	53,848,051	501,809	115,000	616,809
46 Okaloosa	144,627,972	1,347,784	115,000	1,462,784
47 Okeechobee	27,569,497	256,919	115,000	371,919
48 Orange	985,058,807	9,179,736	115,000	9,294,736
49 Osceola	314,150,456	2,927,560	115,000	3,042,560
50 Palm Beach	937,702,272	8,738,422	115,000	8,853,422
51 Pasco	332,280,613	3,096,514	115,000	3,211,514
52 Pinellas	453,114,286	4,222,560	115,000	4,337,560
53 Polk	457,064,333	4,259,370	115,000	4,374,370
54 Putnam	46,115,413	429,748	115,000	544,748
55 St. Johns	187,337,474	1,745,793	115,000	1,860,793
56 St. Lucie	178,246,187	1,661,071	115,000	1,776,071
57 Santa Rosa	124,331,212	1,158,639	115,000	1,273,639
58 Sarasota	201,846,263	1,881,000	115,000	1,996,000
59 Seminole	306,816,785	2,859,217	115,000	2,974,217
60 Sumter	36,455,914	339,732	115,000	454,732
61 Suwannee	24,800,353	229,250	115,000	344,250
62 Taylor	11,014,873	102,647	115,000	217,647
63 Union	9,819,472	91,507	115,000	206,507
64 Volusia	275,831,473	2,570,466	115,000	2,685,466
65 Wakulla	22,111,595	206,057	115,000	321,057
66 Walton	41,361,253	385,444	115,000	500,444
67 Washington	14,017,239	130,626	115,000	245,626
69 FAMU Lab School	2,641,562	24,617	115,000	139,617
70 FAU Palm Beach	5,144,948	47,946	115,000	162,946
71 FAU St Lucie	6,339,708	59,080	115,000	174,080
72 FSU Broward	3,175,670	29,594	115,000	144,594
73 FSU Leon	7,339,872	68,400	115,000	183,400
74 UF Lab School	5,008,311	46,672	115,000	161,672
75 Fla Virtual School	149,101,893	1,389,476	115,000	1,504,476
State	13,036,844,519	121,490,000	8,510,000	130,000,000

FLORIDA EDUCATION FINANCE PROGRAM
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Exceptional Student Education Guaranteed Allocation, Page 1

District	2017-2018	2017-2018	2017-2018	2018-2019	Prgms 111-113				
	ESE Guaranteed Allocation	FTE Program 111-113	Funds per FTE	Program 111-113 FTE	FTE Change	Percent Change	Percent of Total Appr FTE	2017-2018 FTE All Programs	2018-2019 FTE All Programs
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	12,062,552	6,980.74	1,727.98	7,072.33	91.59	1.31%	23.87%	29,240.68	29,459.97
2 Baker	1,198,462	653.39	1,834.22	642.59	(10.80)	-1.65%	13.23%	4,937.36	4,940.56
3 Bay	9,376,664	4,878.14	1,922.18	4,903.77	25.63	0.53%	17.85%	27,328.70	27,598.24
4 Bradford	1,285,220	906.46	1,417.85	926.36	19.90	2.20%	28.34%	3,198.46	3,248.67
5 Brevard	29,720,947	15,540.74	1,912.45	15,565.72	24.98	0.16%	21.45%	72,449.98	72,705.55
6 Broward	95,326,312	42,521.87	2,241.82	42,700.30	178.43	0.42%	15.75%	270,020.00	270,661.68
7 Calhoun	882,784	474.02	1,862.33	459.05	(14.97)	-3.16%	21.48%	2,206.51	2,179.21
8 Charlotte	6,342,259	3,220.42	1,969.39	3,206.46	(13.96)	-0.43%	20.89%	15,413.34	15,422.21
9 Citrus	6,985,750	2,386.11	2,927.67	2,391.21	5.10	0.21%	15.79%	15,108.26	15,196.12
10 Clay	12,070,207	9,330.79	1,293.59	9,510.37	179.58	1.92%	25.18%	37,063.37	37,518.43
11 Collier	21,869,258	7,293.41	2,998.50	7,391.93	98.52	1.35%	15.75%	46,302.59	46,763.61
12 Columbia	4,265,968	1,800.04	2,369.93	1,790.61	(9.43)	-0.52%	17.94%	10,032.09	10,013.11
13 Miami-Dade	138,215,310	64,152.47	2,154.48	64,152.47	0.00	0.00%	18.28%	351,009.92	349,654.00
14 DeSoto	2,196,804	777.67	2,824.85	780.18	2.51	0.32%	16.05%	4,844.39	4,865.83
15 Dixie	573,712	523.97	1,094.93	549.84	25.87	4.94%	23.98%	2,184.81	2,272.70
16 Duval	49,933,091	24,348.16	2,050.80	24,273.50	(74.66)	-0.31%	18.93%	128,643.56	128,736.07
17 Escambia	14,796,909	7,888.61	1,875.73	7,878.08	(10.53)	-0.13%	19.87%	39,710.41	39,499.31
18 Flagler	6,232,432	1,999.67	3,116.73	2,013.84	14.17	0.71%	15.53%	12,873.78	12,994.00
19 Franklin	474,255	222.40	2,132.44	221.94	(0.46)	-0.21%	17.51%	1,269.81	1,275.36
20 Gadsden	1,631,051	761.63	2,141.53	753.39	(8.24)	-1.08%	15.26%	4,990.73	4,884.18
21 Gilchrist	1,043,143	552.17	1,889.17	549.71	(2.46)	-0.45%	21.46%	2,572.99	2,576.44
22 Glades	595,951	317.59	1,876.48	328.44	10.85	3.42%	18.94%	1,676.58	1,716.82
23 Gulf	209,300	359.89	581.57	371.89	12.00	3.33%	18.91%	1,902.82	1,926.09
24 Hamilton	523,166	186.75	2,801.42	208.25	21.50	11.51%	11.72%	1,593.97	1,645.54
25 Hardee	1,947,174	771.66	2,523.36	767.40	(4.26)	-0.55%	14.78%	5,220.60	5,200.85
26 Hendry	2,410,285	1,113.03	2,165.52	1,105.97	(7.06)	-0.63%	15.51%	7,176.69	7,201.39
27 Hernando	9,781,907	3,502.75	2,792.64	3,521.75	19.00	0.54%	15.75%	22,243.70	22,298.87
28 Highlands	4,234,850	2,092.82	2,023.51	2,095.25	2.43	0.12%	16.92%	12,367.73	12,386.68
29 Hillsborough	82,415,504	39,820.27	2,069.69	40,496.97	678.70	1.70%	18.71%	212,794.36	215,995.68
30 Holmes	1,057,276	457.21	2,312.45	453.25	(3.96)	-0.87%	14.65%	3,121.30	3,111.23
31 Indian Rvwr	5,467,787	2,843.53	1,922.89	2,888.50	24.97	0.88%	16.33%	17,418.71	17,318.95
32 Jackson	2,317,908	1,028.39	2,253.92	1,011.45	(16.94)	-1.65%	16.24%	6,333.06	6,251.55
33 Jefferson	227,374	54.94	4,138.59	43.77	(11.17)	-20.33%	7.76%	707.80	693.09
34 Lafayette	262,100	198.89	1,317.81	200.86	1.97	0.99%	16.85%	1,180.33	1,190.91
35 Lake	15,307,377	7,125.12	2,148.37	7,150.85	25.73	0.36%	16.76%	42,518.43	42,918.08
36 Lee	40,258,096	14,868.46	2,707.62	14,954.45	85.99	0.58%	16.22%	91,653.91	92,803.40
37 Leon	17,829,322	5,966.57	2,988.20	5,988.14	21.57	0.36%	17.54%	34,018.74	34,215.90
38 Levy	1,962,758	1,147.36	1,710.67	1,152.52	5.16	0.45%	20.87%	5,498.03	5,483.22
39 Liberty	524,000	255.56	2,050.40	261.36	5.80	2.27%	18.70%	1,366.38	1,368.34
40 Madison	1,296,414	538.86	2,405.85	550.33	11.47	2.13%	20.06%	2,686.27	2,731.53
41 Manatee	20,607,842	9,460.11	2,178.39	9,573.93	113.82	1.20%	19.55%	48,387.57	48,685.63
42 Marion	16,229,874	7,916.60	2,050.11	7,996.12	79.52	1.00%	18.59%	42,584.38	42,956.87
43 Martin	7,221,833	3,384.27	2,133.94	3,391.48	7.21	0.21%	18.08%	18,716.71	18,759.08
44 Monroe	3,144,392	1,517.00	2,072.77	1,543.42	26.42	1.74%	18.72%	8,102.62	8,172.93
45 Nassau	3,507,980	2,037.42	1,721.78	2,083.88	46.46	2.28%	17.14%	11,884.46	12,118.19
46 Okaloosa	13,088,363	5,460.26	2,397.02	5,561.19	100.93	1.85%	17.46%	31,278.07	31,895.68
47 Okeechobee	2,895,208	1,594.05	1,816.26	1,594.96	0.91	0.06%	25.01%	6,372.58	6,353.68
48 Orange	58,454,605	29,112.61	2,007.88	29,302.67	190.06	0.65%	14.22%	204,759.21	209,000.00
49 Osceola	18,389,088	8,619.08	2,133.53	8,812.74	193.66	2.25%	12.97%	66,462.77	69,394.87
50 Palm Beach	72,395,800	39,018.43	1,855.43	39,681.27	662.84	1.70%	20.55%	189,834.08	192,600.01
51 Pasco	30,166,376	13,266.16	2,273.93	13,493.67	227.51	1.71%	18.26%	72,644.02	73,645.30
52 Pinellas	45,705,310	19,634.51	2,327.80	19,622.22	(12.29)	-0.06%	19.71%	99,602.14	98,930.29
53 Polk	38,312,333	17,443.93	2,196.31	17,906.56	462.63	2.65%	17.00%	102,583.13	104,739.87
54 Putnam	3,537,962	2,336.91	1,513.95	2,324.91	(12.00)	-0.51%	21.65%	10,796.15	10,809.27
55 St. Johns	12,314,578	7,994.23	1,540.43	8,278.73	284.50	3.56%	20.41%	39,160.96	40,653.68
56 St. Lucie	17,198,136	5,526.95	3,111.69	5,549.44	22.49	0.41%	13.90%	39,767.32	39,985.46
57 Santa Rosa	10,372,112	4,511.04	2,299.27	4,592.35	81.31	1.80%	16.44%	27,435.04	27,921.64
58 Sarasota	23,137,206	9,383.37	2,465.77	9,466.09	82.72	0.88%	22.01%	42,640.78	43,094.34
59 Seminole	20,425,676	13,689.31	1,492.09	13,937.71	248.40	1.81%	20.40%	67,091.85	67,964.73
60 Sumter	3,789,472	1,482.54	2,556.07	1,560.66	98.12	6.62%	17.54%	8,451.58	8,527.00
61 Suwannee	576,817	989.21	583.11	984.85	(4.36)	-0.44%	16.66%	5,938.15	5,925.21
62 Taylor	1,053,829	451.24	2,335.41	445.29	(5.95)	-1.32%	17.16%	2,629.40	2,569.65
63 Union	602,273	463.05	1,300.67	464.78	1.73	0.37%	20.29%	2,282.66	2,288.80
64 Volusia	23,976,185	12,194.93	1,966.08	12,277.40	82.47	0.68%	19.69%	61,928.50	62,392.97
65 Wakulla	1,606,220	1,116.11	1,439.12	1,137.21	21.10	1.89%	21.60%	5,168.30	5,166.07
66 Walton	2,876,042	1,157.80	2,484.06	1,198.84	41.04	3.54%	12.57%	9,212.30	9,613.87
67 Washington	798,609	726.90	1,098.65	728.43	1.53	0.21%	21.98%	3,307.70	3,297.38
69 FAMU Lab School	38,585	29.79	1,295.23	29.79	0.00	0.00%	5.10%	583.99	624.24
70 FAU Palm Beach	113,128	64.80	1,745.80	64.80	0.00	0.00%	5.66%	1,145.67	1,145.67
71 FAU St Lucie	195,655	136.26	1,435.89	136.26	0.00	0.00%	9.59%	1,421.24	1,421.24
72 FSU Broward	169,590	147.51	1,149.68	148.17	0.66	0.45%	21.37%	690.25	690.25
73 FSU Leon	328,224	160.09	2,050.25	163.38	3.29	2.06%	9.45%	1,694.14	1,713.14
74 UF Lab School	237,397	79.36	2,991.39	79.36	0.00	0.00%	6.92%	1,146.70	1,155.70
75 Fia Virtual School	415,569	495.49	838.70	477.65	(17.84)	-3.60%	1.53%	32,451.77	34,691.44
Total	1,058,993,908	501,463.85	2,088.08	505,895.26	4,431.41	0.71%	18.17%	2,821,037.34	2,847,829.52

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Exceptional Student Education Guaranteed Allocation. Page 2

District	FTE Change	Percent Change	2017-2018 ESE Guaranteed Allocation	Projected Increase (Decrease) FTE	Maximum Workload FTE		Workload FTE	Workload Adjustment	ESE Guaranteed Allocation
					Districts Greater Than 18.17% Prevalence	Districts Less Than 18.17% Prevalence			
					-5-	-6-			
1 Alachua	219.29	0.75%	12,062,552	91.59	52.36	0.00	52.36	109,332	12,171,884
2 Baker	3.20	0.06%	1,198,462	(10.80)	0.00	244.31	(10.80)	(19,810)	1,178,652
3 Bay	269.54	0.99%	9,376,664	25.63	0.00	136.46	25.63	53,517	9,430,181
4 Bradford	50.21	1.57%	1,285,220	19.90	14.23	0.00	14.23	29,713	1,314,933
5 Brevard	255.57	0.35%	29,720,947	24.98	54.39	0.00	24.98	52,160	29,773,107
6 Broward	641.68	0.24%	95,326,312	178.43	0.00	6,657.36	178.43	372,576	95,698,888
7 Calhoun	(27.30)	-1.24%	882,784	(14.97)	0.00	0.00	(14.97)	(27,879)	854,905
8 Charlotte	8.87	0.06%	6,342,259	(13.96)	1.93	0.00	(13.96)	(27,493)	6,314,766
9 Citrus	87.86	0.58%	6,985,750	5.10	0.00	375.03	5.10	10,649	6,996,399
10 Clay	455.06	1.23%	12,070,207	179.58	114.77	0.00	114.77	239,649	12,309,856
11 Collier	461.02	1.00%	21,869,258	98.52	0.00	1,203.54	98.52	205,718	22,074,976
12 Columbia	(18.98)	-0.19%	4,265,968	(9.43)	0.00	19.34	(9.43)	(22,348)	4,243,620
13 Miami-Dade	(1,355.92)	-0.39%	138,215,310	0.00	0.00	0.00	0.00	0	138,215,310
14 DeSoto	21.44	0.44%	2,196,804	2.51	0.00	106.45	2.51	5,241	2,202,045
15 Dixie	87.89	4.02%	573,712	25.87	21.06	0.00	21.06	43,975	617,687
16 Duval	92.51	0.07%	49,933,091	(74.66)	17.04	0.00	(74.66)	(153,113)	49,779,978
17 Escambia	(211.10)	-0.53%	14,796,909	(10.53)	0.00	0.00	(10.53)	(19,771)	14,777,138
18 Flagler	120.22	0.93%	6,232,432	14.17	0.00	361.34	14.17	29,588	6,262,020
19 Franklin	5.55	0.44%	474,255	(0.46)	0.00	9.33	(0.46)	(981)	473,274
20 Gadsden	(106.55)	-2.13%	1,831,051	(8.24)	0.00	125.83	(8.24)	(17,646)	1,813,405
21 Gilchrist	5.45	0.21%	1,043,143	(2.46)	1.16	0.00	(2.46)	(4,647)	1,038,496
22 Glades	40.24	2.40%	595,951	10.85	7.82	0.00	7.82	15,911	611,862
23 Gulf	23.27	1.22%	209,300	12.00	4.39	0.00	4.39	9,187	218,487
24 Hamilton	51.57	3.24%	523,166	21.50	0.00	112.24	21.50	44,894	568,060
25 Hardee	(19.75)	-0.38%	1,947,174	(4.26)	0.00	173.33	(4.26)	(10,750)	1,936,424
26 Hendry	24.70	0.34%	2,410,285	(7.06)	0.00	195.46	(7.06)	(15,289)	2,394,996
27 Hernando	55.17	0.25%	9,781,907	19.00	0.00	548.95	19.00	39,674	9,821,581
28 Highlands	18.95	0.15%	4,234,850	2.43	0.00	157.84	2.43	5,074	4,239,924
29 Hillsborough	3,201.32	1.50%	82,415,504	676.70	597.30	0.00	597.30	1,247,210	83,662,714
30 Holmes	(10.07)	-0.32%	1,057,276	(3.96)	0.00	108.10	(3.96)	(9,157)	1,048,119
31 Indian River	(97.76)	-0.56%	5,467,787	24.97	0.00	303.32	24.97	52,139	5,519,926
32 Jackson	(81.51)	-1.29%	2,317,908	(16.94)	0.00	107.52	(16.94)	(38,181)	2,279,727
33 Jefferson	(14.71)	-2.08%	227,374	(11.17)	0.00	70.99	(11.17)	(46,228)	181,146
34 Lafayette	10.58	0.90%	262,100	1.97	0.00	17.50	1.97	4,114	266,214
35 Lake	399.65	0.94%	15,307,377	25.73	0.00	673.10	25.73	53,726	15,361,103
36 Lee	1,149.49	1.25%	40,258,096	85.99	0.00	1,993.92	85.99	179,554	40,437,650
37 Leon	197.16	0.58%	17,829,322	21.57	0.00	250.46	21.57	45,040	17,874,362
38 Levy	(14.81)	-0.27%	1,962,758	5.16	0.00	0.00	0.00	0	1,962,758
39 Liberty	1.96	0.14%	524,000	5.80	0.36	0.00	0.36	752	524,752
40 Madison	45.26	1.68%	1,296,414	11.47	9.05	0.00	9.05	18,897	1,315,311
41 Manatee	298.06	0.62%	20,607,842	113.82	58.65	0.00	58.65	122,466	20,730,308
42 Marion	372.49	0.87%	16,229,874	79.52	68.87	0.00	68.87	143,806	16,373,680
43 Martin	40.37	0.22%	7,221,833	7.21	0.00	24.25	7.21	15,055	7,236,888
44 Monroe	70.31	0.87%	3,144,392	26.42	13.20	0.00	13.20	27,563	3,171,955
45 Nassau	233.73	1.97%	3,507,980	46.46	0.00	164.46	46.46	97,012	3,604,992
46 Okaloosa	617.61	1.97%	13,088,363	100.93	0.00	335.19	100.93	210,750	13,299,113
47 Okeechobee	(18.90)	-0.30%	2,895,208	0.91	0.00	0.00	0.00	0	2,895,208
48 Orange	4,240.79	2.07%	58,454,605	190.06	0.00	8,862.69	190.06	396,860	58,851,465
49 Osceola	2,932.10	4.41%	18,389,088	193.66	0.00	3,989.97	193.66	404,378	18,793,466
50 Palm Beach	2,765.93	1.46%	72,395,800	662.84	569.67	0.00	569.67	1,189,517	73,585,317
51 Pasco	1,001.26	1.38%	30,166,376	227.51	183.07	0.00	183.07	382,265	30,548,641
52 Pinellas	(671.85)	-0.67%	45,705,310	(12.29)	0.00	0.00	(12.29)	(28,609)	45,676,701
53 Polk	2,156.74	2.10%	38,312,333	462.63	0.00	1,587.30	462.63	966,008	39,278,341
54 Putnam	13.12	0.12%	3,537,962	(12.00)	2.80	0.00	(12.00)	(18,167)	3,519,795
55 St. Johns	1,492.72	3.81%	12,314,578	284.50	304.58	0.00	284.50	594,059	12,908,637
56 St. Lucie	218.14	0.55%	17,198,136	22.49	0.00	1,738.41	22.49	46,961	17,245,097
57 Santa Rosa	486.60	1.77%	10,372,112	81.31	0.00	562.32	81.31	169,782	10,541,894
58 Sarasota	453.56	1.06%	23,137,206	82.72	99.46	0.00	82.72	172,726	23,309,932
59 Seminole	872.88	1.30%	20,425,676	248.40	177.96	0.00	177.96	371,595	20,797,271
60 Sumter	75.42	0.89%	3,789,472	98.12	0.00	66.82	98.12	139,526	3,928,998
61 Suwannee	(12.94)	-0.22%	576,817	(4.36)	0.00	87.40	(4.36)	(2,542)	574,275
62 Taylor	(59.75)	-2.27%	1,053,829	(5.95)	0.00	15.67	(5.95)	(13,896)	1,039,933
63 Union	6.14	0.27%	602,273	1.73	1.25	0.00	1.25	2,610	604,883
64 Volusia	464.47	0.75%	23,976,185	82.47	91.46	0.00	82.47	172,204	24,148,389
65 Wakulla	(2.23)	-0.04%	1,806,220	21.10	0.00	0.00	0.00	0	1,806,220
66 Walton	401.57	4.36%	2,876,042	41.04	0.00	589.04	41.04	85,695	2,961,737
67 Washington	(10.32)	-0.31%	798,609	1.53	0.00	0.00	0.00	0	798,609
68 FAMU Lab School	40.25	6.89%	38,585	0.00	0.00	83.63	0.00	0	38,585
70 FAU Palm Beach	0.00	0.00%	113,128	0.00	0.00	143.37	0.00	0	113,128
71 FAU St Lucie	0.00	0.00%	195,655	0.00	0.00	121.98	0.00	0	195,655
72 FSU Broward	0.00	0.00%	169,590	0.66	0.00	0.00	0.00	0	169,590
73 FSU Leon	19.00	1.12%	328,224	3.29	0.00	151.19	3.29	6,870	335,094
74 UF Lab School	9.00	0.78%	237,397	0.00	0.00	130.63	0.00	0	237,397
75 Fla Virtual School	2,239.67	6.90%	415,569	(17.84)	0.00	5,807.94	(17.84)	(14,962)	400,607
Total	26,792.18	62.85%	1,058,993,908	4,431.41	2,466.63	38,413.98	3,870.56	8,094,529	1,067,088,437

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

DJJ Supplemental Allocation

District	DJJ	Weighted	\$1,243.91	District Cost	DJJ
	Unweighted	FTE	X	Differential	Supplemental
	-1-	-2-	-3-	-4-	-5-
FTE			W FTE		Allocation
1 Alachua	162.82	163.27	203,093	0.9726	197,528
2 Baker	0.00	0.00	0	0.9754	0
3 Bay	118.84	118.84	147,826	0.9673	142,992
4 Bradford	0.00	0.00	0	0.9709	0
5 Brevard	129.92	130.05	161,770	0.9875	159,748
6 Broward	328.38	332.66	413,799	1.0219	422,861
7 Calhoun	0.00	0.00	0	0.9335	0
8 Charlotte	0.00	0.00	0	0.9822	0
9 Citrus	180.01	180.01	223,916	0.9491	212,519
10 Clay	87.46	87.50	108,842	0.9918	107,949
11 Collier	108.13	115.31	143,435	1.0405	149,244
12 Columbia	0.00	0.00	0	0.9495	0
13 Dade	471.67	472.28	587,474	1.0180	598,049
14 De Soto	33.76	33.76	41,994	0.9720	40,818
15 Dixie	0.00	0.00	0	0.9302	0
16 Duval	311.34	325.51	404,905	1.0106	409,197
17 Escambia	169.55	174.19	216,677	0.9729	210,805
18 Flagler	0.00	0.00	0	0.9537	0
19 Franklin	0.00	0.00	0	0.9291	0
20 Gadsden	0.00	0.00	0	0.9511	0
21 Gilchrist	0.00	0.00	0	0.9470	0
22 Glades	0.00	0.00	0	0.9770	0
23 Gulf	0.00	0.00	0	0.9391	0
24 Hamilton	50.00	50.00	62,196	0.9282	57,730
25 Hardee	0.00	0.00	0	0.9621	0
26 Hendry	0.00	0.00	0	0.9895	0
27 Hernando	64.00	64.00	79,610	0.9704	77,254
28 Highlands	0.00	0.00	0	0.9483	0
29 Hillsborough	448.31	448.43	557,807	1.0074	561,935
30 Holmes	0.00	0.00	0	0.9374	0
31 Indian River	0.00	0.00	0	1.0001	0
32 Jackson	40.01	40.01	49,769	0.9325	46,410
33 Jefferson	0.00	0.00	0	0.9491	0
34 Lafayette	0.00	0.00	0	0.9190	0
35 Lake	0.00	0.00	0	0.9776	0
36 Lee	213.27	218.15	271,359	1.0105	274,208
37 Leon	161.29	184.43	204,536	0.9714	198,686
38 Levy	0.00	0.00	0	0.9458	0
39 Liberty	87.59	160.01	199,038	0.9311	185,324
40 Madison	75.88	75.88	94,388	0.9255	87,356
41 Manatee	219.01	219.03	272,454	0.9872	268,967
42 Marion	213.24	214.84	267,242	0.9509	254,120
43 Martin	27.92	27.92	34,730	1.0113	35,122
44 Monroe	0.00	0.00	0	1.0271	0
45 Nassau	0.00	0.00	0	0.9894	0
46 Okaloosa	215.62	215.62	268,212	0.9896	265,423
47 Okeechobee	197.74	197.74	245,971	0.9769	240,289
48 Orange	351.84	352.69	438,715	1.0054	441,084
49 Osceola	70.81	70.81	88,081	0.9868	86,918
50 Palm Beach	205.34	205.94	256,171	1.0430	267,186
51 Pasco	123.84	132.77	165,154	0.9858	162,809
52 Pinellas	309.89	314.13	390,749	1.0026	391,765
53 Polk	314.14	314.14	390,762	0.9708	379,352
54 Putnam	0.00	0.00	0	0.9616	0
55 St. Johns	174.00	174.00	216,440	1.0013	216,721
56 St. Lucie	148.81	148.81	185,106	0.9952	184,217
57 Santa Rosa	0.00	0.00	0	0.9713	0
58 Sarasota	0.00	0.00	0	1.0058	0
59 Seminole	0.00	0.00	0	0.9940	0
60 Sumter	0.00	0.00	0	0.9625	0
61 Suwannee	0.00	0.00	0	0.9338	0
62 Taylor	0.00	0.00	0	0.9266	0
63 Union	38.98	38.98	48,488	0.9623	46,660
64 Volusia	189.60	193.01	240,087	0.9643	231,516
65 Wakulla	0.00	0.00	0	0.9515	0
66 Walton	40.80	40.80	50,752	0.9721	49,336
67 Washington	195.44	195.89	243,670	0.9373	228,392
69 FAMU Lab School	0.00	0.00	0	0.9714	0
70 FAU Palm Beach	0.00	0.00	0	1.0430	0
71 FAU St Lucie	0.00	0.00	0	0.9952	0
72 FSU Broward	0.00	0.00	0	1.0219	0
73 FSU Leon	0.00	0.00	0	0.9714	0
74 UF Lab School	0.00	0.00	0	0.9726	0
75 Fla Virtual School	0.00	0.00	0	1.0000	0
Total	6,279.25	6,411.41	7,975,218		7,890,490

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Funding Compression Allocation

District	2017-2018	2017-2018	2017-2018	If Below,	25%	Funding
	Total Funds	Unweighted FTE	Total Funds per FTE	Difference from Average \$7,306.63	of Difference from Average \$100 Cap	Compression Allocation
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	205,615,660	29,240.68	7,038.68	267.95	66.99	1,958,833
2 Baker	35,658,114	4,937.36	7,222.10	84.53	21.13	104,326
3 Bay	198,155,692	27,328.70	7,250.83	55.80	13.95	381,235
4 Bradford	24,305,126	3,198.46	7,599.01	-	-	0
5 Brevard	524,513,590	72,449.98	7,239.67	66.96	16.74	1,212,813
6 Broward	1,969,592,352	270,020.00	7,294.25	12.38	3.10	837,062
7 Calhoun	17,232,780	2,206.51	7,809.97	-	-	0
8 Charlotte	115,713,045	15,413.34	7,507.33	-	-	0
9 Citrus	107,177,998	15,108.26	7,094.00	212.63	53.16	803,155
10 Clay	263,622,256	37,063.37	7,112.74	193.89	48.47	1,796,462
11 Collier	393,132,191	46,302.59	8,490.50	-	-	0
12 Columbia	71,552,062	10,032.09	7,132.32	174.31	43.58	437,198
13 Miami-Dade	2,615,310,944	351,009.92	7,450.82	-	-	0
14 DeSoto	35,965,660	4,844.39	7,424.19	-	-	0
15 Dixie	16,164,546	2,164.81	7,398.60	-	-	0
16 Duval	936,977,916	128,643.56	7,283.52	23.11	5.78	743,560
17 Escambia	282,650,407	39,710.41	7,117.79	188.84	47.21	1,874,728
18 Flagler	89,975,254	12,873.78	6,989.03	317.60	79.40	1,022,178
19 Franklin	10,429,293	1,269.81	8,213.27	-	-	0
20 Gadsden	37,682,930	4,990.73	7,550.58	-	-	0
21 Gilchrist	20,679,369	2,572.99	8,037.10	-	-	0
22 Glades	13,588,411	1,676.58	8,104.84	-	-	0
23 Gulf	14,693,404	1,902.82	7,721.91	-	-	0
24 Hamilton	12,274,093	1,593.97	7,700.33	-	-	0
25 Hardee	37,234,192	5,220.60	7,132.17	174.46	43.62	227,723
26 Hendry	53,241,980	7,176.69	7,418.74	-	-	0
27 Hernando	160,431,613	22,243.70	7,212.45	94.18	23.55	523,839
28 Highlands	86,221,006	12,367.73	6,971.45	335.18	83.80	1,038,416
29 Hillsborough	1,541,424,631	212,794.36	7,243.73	62.90	15.73	3,347,255
30 Holmes	23,733,895	3,121.30	7,603.85	-	-	0
31 Indian River	128,548,341	17,416.71	7,380.75	-	-	0
32 Jackson	46,921,827	6,333.06	7,409.03	-	-	0
33 Jefferson	6,245,852	707.80	8,824.32	-	-	0
34 Lafayette	9,068,100	1,180.33	7,682.68	-	-	0
35 Lake	299,337,803	42,518.43	7,040.19	266.44	66.61	2,832,153
36 Lee	685,871,775	91,653.91	7,483.28	-	-	0
37 Leon	246,089,165	34,018.74	7,233.93	72.70	18.18	618,461
38 Levy	41,443,034	5,498.03	7,537.80	-	-	0
39 Liberty	11,226,336	1,366.38	8,216.12	-	-	0
40 Madison	19,864,507	2,686.27	7,394.83	-	-	0
41 Manatee	347,469,931	48,387.57	7,180.98	125.65	31.41	1,519,854
42 Marion	295,570,245	42,584.38	6,940.81	365.82	91.45	3,894,342
43 Martin	145,564,650	18,718.71	7,776.43	-	-	0
44 Monroe	75,948,941	8,102.62	9,373.38	-	-	0
45 Nassau	86,936,665	11,884.46	7,315.32	-	-	0
46 Okaloosa	230,360,561	31,278.07	7,384.92	-	-	0
47 Okeechobee	46,739,053	6,372.58	7,334.40	-	-	0
48 Orange	1,479,701,547	204,759.21	7,226.54	80.09	20.02	4,099,279
49 Osceola	464,173,634	66,462.77	6,983.96	322.67	80.67	5,361,552
50 Palm Beach	1,467,181,806	189,834.08	7,728.76	-	-	0
51 Pasco	525,752,315	72,644.02	7,237.38	69.25	17.31	1,257,468
52 Pinellas	732,962,609	99,602.14	7,358.90	-	-	0
53 Polk	718,817,118	102,583.13	7,007.17	299.46	74.87	7,680,399
54 Putnam	77,887,000	10,796.15	7,214.33	92.30	23.08	249,175
55 St. Johns	280,352,836	39,160.96	7,158.99	147.64	36.91	1,445,431
56 St. Lucie	266,925,351	39,767.32	7,215.10	91.53	22.88	909,876
57 Santa Rosa	197,481,202	27,435.04	7,198.14	108.49	27.12	744,038
58 Sarasota	339,955,031	42,640.78	7,972.53	-	-	0
59 Seminole	471,147,501	67,091.85	7,022.43	284.20	71.05	4,766,876
60 Sumter	62,473,239	8,451.58	7,391.90	-	-	0
61 Suwannee	40,813,869	5,938.15	6,873.16	433.47	100.00	593,815
62 Taylor	19,702,080	2,629.40	7,492.99	-	-	0
63 Union	17,205,656	2,282.66	7,537.55	-	-	0
64 Volusia	435,752,636	61,928.50	7,036.38	270.25	67.56	4,183,889
65 Wakulla	36,571,273	5,168.30	7,076.07	230.56	57.64	297,901
66 Walton	72,171,247	9,212.30	7,834.23	-	-	0
67 Washington	25,000,935	3,307.70	7,558.40	-	-	0
69 FAMU Lab School	4,981,813	583.99	8,530.65	-	-	0
70 FAU Palm Beach	9,333,318	1,145.67	8,146.60	-	-	0
71 FAU St Lucie	10,296,485	1,421.24	7,244.72	61.91	15.48	22,001
72 FSU Broward	5,605,399	690.25	8,120.82	-	-	0
73 FSU Leon	12,470,900	1,694.14	7,361.20	-	-	0
74 UF Lab School	8,966,769	1,146.70	7,819.63	-	-	0
75 Fla Virtual School	170,230,281	32,451.77	5,245.64	-	-	0
State	20,612,272,846	2,821,037.34	7,306.63	5,587	1,388	56,783,293

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Instructional Materials Allocation
Includes Library Media Materials \$12,300,210 and Science Lab Materials \$3,362,057

District	Total Instructional Materials Allocation	Instructional Materials w/o Library Materials and Science Lab Materials	Science Lab Materials Allocation	Library Media Materials Allocation
	-1-	-2-	-3-	-4-
1 Alachua	2,462,736	2,294,884	36,031	131,821
2 Baker	395,066	368,140	5,780	21,146
3 Bay	2,255,156	2,101,452	32,994	120,710
4 Bradford	276,002	257,191	4,038	14,773
5 Brevard	6,046,844	5,634,711	88,468	323,665
6 Broward	21,510,011	20,043,960	314,702	1,151,349
7 Calhoun	181,174	168,825	2,651	9,698
8 Charlotte	1,310,926	1,221,577	19,180	70,169
9 Citrus	1,227,488	1,143,826	17,959	65,703
10 Clay	3,137,065	2,923,253	45,897	167,915
11 Collier	3,903,798	3,637,729	57,114	208,955
12 Columbia	795,825	741,585	11,643	42,597
13 Miami-Dade	27,319,852	25,457,821	399,703	1,462,328
14 DeSoto	403,898	376,370	5,909	21,619
15 Dade	206,133	192,084	3,016	11,033
16 Duval	10,235,021	9,537,436	149,743	547,842
17 Escambia	3,078,372	2,868,560	45,038	164,774
18 Flagler	1,108,846	1,033,271	16,223	59,352
19 Franklin	105,269	98,094	1,540	5,635
20 Gadsden	387,501	361,091	5,669	20,741
21 Gilchrist	222,465	207,302	3,255	11,908
22 Glades	143,257	133,493	2,096	7,668
23 Gulf	158,631	147,819	2,321	8,491
24 Hamilton	139,046	129,569	2,034	7,443
25 Hardee	414,304	386,067	6,061	22,176
26 Hendry	581,987	542,320	8,515	31,152
27 Hernando	1,809,164	1,685,857	26,469	96,838
28 Highlands	999,401	931,285	14,622	53,494
29 Hillsborough	17,497,292	16,304,734	255,994	936,564
30 Holmes	250,049	233,007	3,658	13,384
31 Indian River	1,391,663	1,296,812	20,361	74,490
32 Jackson	514,772	479,687	7,531	27,554
33 Jefferson	53,853	50,182	788	2,883
34 Lafayette	104,911	97,761	1,535	5,615
35 Lake	3,468,058	3,231,887	50,739	185,632
36 Lee	7,593,279	7,075,747	111,093	406,439
37 Leon	2,715,892	2,530,786	39,735	145,371
38 Levy	439,714	409,745	6,433	23,536
39 Liberty	110,269	102,754	1,613	5,902
40 Madison	231,524	215,744	3,387	12,393
41 Manatee	3,972,739	3,701,970	58,123	212,646
42 Marion	3,471,567	3,234,956	50,791	185,820
43 Martin	1,665,030	1,551,547	24,360	89,123
44 Monroe	650,017	605,714	9,510	34,793
45 Nassau	1,035,338	964,772	15,148	55,418
46 Okaloosa	2,690,726	2,507,335	39,367	144,024
47 Okeechobee	516,445	481,246	7,556	27,643
48 Orange	17,633,220	16,431,398	257,983	943,839
49 Osceola	6,197,629	5,775,219	90,674	331,736
50 Palm Beach	15,541,766	14,482,490	227,384	831,892
51 Pasco	6,099,663	5,683,930	89,241	326,492
52 Pinellas	7,945,609	7,404,063	116,248	425,298
53 Polk	8,870,296	8,265,726	129,777	474,793
54 Putnam	852,162	794,081	12,468	45,613
55 St. Johns	3,548,784	3,306,911	51,920	189,953
56 St. Lucie	3,321,139	3,094,781	46,590	177,766
57 Santa Rosa	2,421,291	2,256,264	35,425	129,602
58 Sarasota	3,669,330	3,419,241	53,684	196,405
59 Seminole	5,461,190	5,068,973	79,900	292,317
60 Sumter	709,851	661,470	10,385	37,996
61 Suwannee	474,183	441,864	6,938	25,381
62 Taylor	217,199	202,395	3,178	11,626
63 Union	184,082	171,536	2,693	9,853
64 Volusia	5,134,935	4,784,954	75,127	274,854
65 Wakulla	421,026	392,330	6,160	22,536
66 Walton	911,747	849,606	13,339	48,802
67 Washington	278,269	259,303	4,071	14,895
69 FAMU Lab School	56,805	52,933	831	3,041
70 FAU Palm Beach	254,915	237,540	3,730	13,645
71 FAU St Lucie	107,075	99,777	1,567	5,731
72 FSU Broward	52,110	48,559	762	2,789
73 FSU Leon	143,462	133,684	2,099	7,679
74 UF Lab School	101,810	94,871	1,490	5,449
75 Fla Virtual School	3,136,767	3,136,767	0	0
State	232,934,691	217,272,424	3,362,057	12,300,210

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Student Transportation Allocation

District	Adjusted ESE	ESE	Adjusted Base	Base	Total
	Allocation Factor	Transportation Allocation	Allocation Factor	Transportation Allocation	Transportation Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	645.99	557,489	7,959.45	3,514,373	4,071,862
2 Baker	110.23	95,128	2,532.56	1,118,213	1,213,341
3 Bay	793.18	684,514	7,323.66	3,233,650	3,918,164
4 Bradford	88.29	76,194	1,454.46	642,194	718,388
5 Brevard	1,617.93	1,396,274	20,805.68	9,186,429	10,582,703
6 Broward	3,317.49	2,862,994	67,648.62	29,869,209	32,732,203
7 Calhoun	61.09	52,721	942.14	415,987	468,708
8 Charlotte	902.91	779,211	5,747.75	2,537,831	3,317,042
9 Citrus	216.31	186,676	8,224.93	3,631,592	3,818,268
10 Clay	1,675.94	1,446,336	12,218.45	5,394,869	6,841,205
11 Collier	558.92	482,348	15,387.29	6,794,022	7,276,370
12 Columbia	288.56	249,027	3,744.32	1,653,247	1,902,274
13 Miami-Dade	3,464.40	2,989,777	40,524.94	17,893,165	20,882,942
14 DeSoto	148.64	128,276	1,337.54	590,570	718,846
15 Dixie	32.51	28,056	1,117.33	493,340	521,396
16 Duval	4,518.12	3,899,138	36,063.18	15,923,143	19,822,281
17 Escambia	1,295.47	1,117,991	16,578.66	7,320,053	8,438,044
18 Flegler	353.30	304,898	4,965.76	2,192,564	2,497,462
19 Franklin	235.10	202,891	692.42	305,727	508,618
20 Gadsden	311.21	268,574	2,805.52	1,238,734	1,507,308
21 Gilchrist	33.85	29,040	959.79	423,781	452,821
22 Glades	10.26	8,854	593.86	262,210	271,064
23 Gulf	36.57	31,560	774.51	341,973	373,533
24 Hamilton	22.01	18,995	914.23	403,664	422,659
25 Hardee	103.73	89,519	2,388.17	1,054,460	1,143,979
26 Hendry	164.48	159,206	3,030.22	1,337,947	1,497,153
27 Hernando	134.14	115,763	11,492.09	5,074,156	5,189,919
28 Highlands	545.24	470,542	4,914.00	2,169,701	2,640,243
29 Hillsborough	5,705.78	4,924,088	63,005.61	27,819,160	32,743,248
30 Holmes	11.14	9,614	1,710.68	755,325	764,939
31 Indian River	419.03	361,623	8,387.23	3,703,253	4,064,876
32 Jackson	314.37	271,301	2,909.34	1,284,574	1,555,875
33 Jefferson	4.16	3,590	481.55	212,621	216,211
34 Lafayette	0.00	0	368.83	162,851	162,851
35 Lake	1,602.23	1,382,724	15,762.58	6,959,725	8,342,449
36 Lee	4,123.12	3,558,253	46,865.58	20,692,777	24,251,030
37 Leon	1,261.63	1,088,787	10,570.32	4,687,183	5,755,950
38 Levy	159.46	137,614	2,889.28	1,275,717	1,413,331
39 Liberty	60.71	52,393	454.74	200,783	253,176
40 Madison	8.72	7,525	1,416.37	625,376	632,901
41 Manatee	917.37	791,690	15,166.66	6,696,606	7,488,296
42 Marion	2,008.45	1,733,292	20,242.21	8,937,637	10,670,929
43 Martin	190.45	164,358	6,219.73	2,746,226	2,910,584
44 Monroe	148.11	127,819	1,815.44	801,580	929,399
45 Nassau	372.07	321,096	6,433.41	2,840,573	3,161,669
46 Okaloosa	1,244.31	1,073,840	11,808.44	5,213,835	6,287,675
47 Okeechobee	173.90	150,076	3,067.17	1,354,262	1,504,338
48 Orange	3,037.81	2,621,457	62,520.85	27,605,033	30,226,490
49 Osceola	2,031.99	1,753,607	21,881.97	9,661,648	11,415,255
50 Palm Beach	4,860.45	4,194,568	51,253.97	22,630,403	26,824,971
51 Pasco	2,292.52	1,978,445	31,924.70	14,095,861	16,074,306
52 Pinellas	2,875.82	2,461,833	22,706.58	10,025,742	12,507,575
53 Polk	3,385.96	2,922,083	45,780.92	20,205,032	23,127,115
54 Putnam	274.38	236,790	4,649.33	2,052,840	2,289,630
55 St. Johns	914.99	789,636	20,181.92	8,911,017	9,700,653
56 St. Lucie	1,670.33	1,441,495	19,885.94	8,780,331	10,221,826
57 Santa Rosa	1,022.81	882,685	13,791.30	6,089,337	6,972,022
58 Sarasota	857.42	739,953	12,384.70	5,468,274	6,208,227
59 Seminole	601.41	519,017	24,753.24	10,929,413	11,448,430
60 Sumter	171.35	147,875	1,932.14	853,107	1,000,982
61 Suwannee	121.75	105,070	2,786.72	1,230,433	1,335,503
62 Taylor	93.02	80,276	1,248.56	551,283	631,559
63 Union	22.33	19,271	1,048.09	462,768	482,039
64 Volusia	1,184.61	1,022,318	22,473.92	9,923,014	10,945,332
65 Wakulla	8.05	6,947	3,524.00	1,555,968	1,562,915
66 Walton	216.65	186,969	4,677.00	2,065,058	2,252,027
67 Washington	89.19	76,971	1,995.44	881,056	958,027
69 FAMU Lab School	0.00	0	0.00	0	0
70 FAU Palm Beach	0.00	0	0.00	0	0
71 FAU St Lucie	0.00	0	0.00	0	0
72 FSU Broward	0.00	0	0.00	0	0
73 FSU Leon	0.00	0	0.00	0	0
74 UF Lab School	0.00	0	0.00	0	0
75 Fla Virtual School	0.00	0	0.00	0	0
State	66,163.32	57,098,941	874,097.81	385,944,466	443,043,407

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Teachers Classroom Supply Assistance Allocation

District	Unweighted FTE -1-	Teachers Classroom Supply Asst Allocation -2-
1 Alachua	29,459.97	567,005
2 Baker	4,940.56	95,089
3 Bay	27,598.24	531,173
4 Bradford	3,248.67	62,526
5 Brevard	72,705.55	1,399,335
6 Broward	270,661.68	5,209,320
7 Calhoun	2,179.21	41,942
8 Charlotte	15,422.21	296,825
9 Citrus	15,196.12	292,474
10 Clay	37,518.43	722,103
11 Collier	46,763.61	900,041
12 Columbia	10,013.11	192,718
13 Miami-Dade	349,654.00	6,729,655
14 DeSoto	4,865.83	93,651
15 Dixie	2,272.70	43,742
16 Duval	128,736.07	2,477,733
17 Escambia	39,499.31	760,228
18 Flagler	12,994.00	250,090
19 Franklin	1,275.36	24,546
20 Gadsden	4,884.18	94,004
21 Gilchrist	2,578.44	49,626
22 Glades	1,716.82	33,043
23 Gulf	1,926.09	37,071
24 Hamilton	1,645.54	31,671
25 Hardee	5,200.85	100,099
26 Hendry	7,201.39	138,602
27 Hernando	22,298.87	429,178
28 Highlands	12,386.68	238,402
29 Hillsborough	215,995.68	4,157,185
30 Holmes	3,111.23	59,881
31 Indian River	17,318.95	333,331
32 Jackson	6,251.55	120,321
33 Jefferson	693.09	13,340
34 Lafayette	1,190.91	22,921
35 Lake	42,918.08	826,028
36 Lee	92,803.40	1,786,151
37 Leon	34,215.90	658,540
38 Levy	5,483.22	105,533
39 Liberty	1,368.34	26,336
40 Madison	2,731.53	52,573
41 Manatee	48,685.63	937,033
42 Marion	42,956.87	826,774
43 Martin	18,759.08	361,049
44 Monroe	8,172.93	157,301
45 Nassau	12,118.19	233,234
46 Okaloosa	31,895.68	613,884
47 Okeechobee	6,353.68	122,287
48 Orange	209,000.00	4,022,542
49 Osceola	69,394.87	1,335,616
50 Palm Beach	192,600.01	3,706,897
51 Pasco	73,645.30	1,417,422
52 Pinellas	98,930.29	1,904,073
53 Polk	104,739.87	2,015,888
54 Putnam	10,809.27	208,042
55 St. Johns	40,653.68	782,446
56 St. Lucie	39,985.46	769,585
57 Santa Rosa	27,921.64	537,397
58 Sarasota	43,094.34	829,420
59 Seminole	67,964.73	1,308,091
60 Sumter	8,527.00	164,116
61 Suwannee	5,925.21	114,040
62 Taylor	2,569.65	49,457
63 Union	2,288.80	44,052
64 Volusia	62,392.97	1,200,853
65 Wakulla	5,166.07	99,429
66 Walton	9,613.87	185,034
67 Washington	3,297.38	63,463
69 FAMU Lab School	624.24	12,014
70 FAU Palm Beach	1,145.67	22,050
71 FAU St Lucie	1,421.24	27,354
72 FSU Broward	690.25	13,285
73 FSU Leon	1,713.14	32,972
74 UF Lab School	1,155.70	22,243
75 Fla Virtual School	0.00	0
State	2,813,138.08	54,143,375

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Digital Classroom Allocation

District	2018-2019 Unweighted FTE	Lesser of \$500,000 or \$300 per FTE Minimum		Total Digital Classrooms Allocation
		-1-	-2-	
		Base Allocation	-3-	
1 Alachua	29,459.97	500,000	367,963	867,963
2 Baker	4,940.56	500,000	61,709	561,709
3 Bay	27,598.24	500,000	344,710	844,710
4 Bradford	3,248.67	500,000	40,577	540,577
5 Brevard	72,705.55	500,000	908,113	1,408,113
6 Broward	270,661.68	500,000	3,380,642	3,880,642
7 Calhoun	2,179.21	500,000	27,219	527,219
8 Charlotte	15,422.21	500,000	192,628	692,628
9 Citrus	15,196.12	500,000	189,804	689,804
10 Clay	37,518.43	500,000	468,616	968,616
11 Collier	46,763.61	500,000	584,091	1,084,091
12 Columbia	10,013.11	500,000	125,067	625,067
13 Miami-Dade	349,654.00	500,000	4,367,278	4,867,278
14 De Soto	4,865.83	500,000	60,776	560,776
15 Dade	2,272.70	500,000	28,387	528,387
16 Duval	128,736.07	500,000	1,607,950	2,107,950
17 Escambia	39,499.31	500,000	493,358	993,358
18 Flagler	12,994.00	500,000	162,299	662,299
19 Franklin	1,275.36	382,608	15,930	398,538
20 Gadsden	4,884.18	500,000	61,005	561,005
21 Gilchrist	2,578.44	500,000	32,205	532,205
22 Glades	1,716.82	500,000	21,443	521,443
23 Gulf	1,926.09	500,000	24,057	524,057
24 Hamilton	1,645.54	493,662	20,553	514,215
25 Hardee	5,200.85	500,000	64,960	564,960
26 Hendry	7,201.39	500,000	89,947	589,947
27 Hernando	22,298.87	500,000	278,519	778,519
28 Highlands	12,386.68	500,000	154,713	654,713
29 Hillsborough	215,995.68	500,000	2,697,848	3,197,848
30 Holmes	3,111.23	500,000	38,860	538,860
31 Indian River	17,318.95	500,000	216,319	716,319
32 Jackson	6,251.55	500,000	78,084	578,084
33 Jefferson	693.09	207,927	8,657	216,584
34 Lafayette	1,190.91	357,273	14,875	372,148
35 Lake	42,918.08	500,000	536,059	1,036,059
36 Lee	92,803.40	500,000	1,159,141	1,659,141
37 Leon	34,215.90	500,000	427,366	927,366
38 Levy	5,483.22	500,000	68,487	568,487
39 Liberty	1,368.34	410,502	17,091	427,593
40 Madison	2,731.53	500,000	34,117	534,117
41 Manatee	48,685.63	500,000	608,097	1,108,097
42 Marion	42,956.87	500,000	536,543	1,036,543
43 Martin	18,759.08	500,000	234,306	734,306
44 Monroe	8,172.93	500,000	102,082	602,082
45 Nassau	12,118.19	500,000	151,360	651,360
46 Okaloosa	31,895.68	500,000	398,386	898,386
47 Okeechobee	6,353.68	500,000	79,359	579,359
48 Orange	209,000.00	500,000	2,610,470	3,110,470
49 Osceola	69,394.87	500,000	866,762	1,366,762
50 Palm Beach	192,600.01	500,000	2,405,629	2,905,629
51 Pasco	73,645.30	500,000	919,851	1,419,851
52 Pinellas	98,930.29	500,000	1,235,667	1,735,667
53 Polk	104,739.87	500,000	1,308,231	1,808,231
54 Putnam	10,809.27	500,000	135,011	635,011
55 St. Johns	40,653.68	500,000	507,776	1,007,776
56 St. Lucie	39,985.46	500,000	499,430	999,430
57 Santa Rosa	27,921.64	500,000	348,749	848,749
58 Sarasota	43,094.34	500,000	538,261	1,038,261
59 Seminole	67,964.73	500,000	848,899	1,348,899
60 Sumter	8,527.00	500,000	106,505	606,505
61 Suwannee	5,925.21	500,000	74,007	574,007
62 Taylor	2,569.65	500,000	32,096	532,096
63 Union	2,288.80	500,000	28,588	528,588
64 Volusia	62,392.97	500,000	779,306	1,279,306
65 Wakulla	5,166.07	500,000	64,526	564,526
66 Walton	9,613.87	500,000	120,080	620,080
67 Washington	3,297.38	500,000	41,185	541,185
69 FAMU Lab School	624.24	187,272	7,797	195,069
70 FAU Palm Beach	1,145.67	343,701	14,310	358,011
71 FAU St Lucie	1,421.24	426,372	17,752	444,124
72 FSU Broward	690.25	207,075	8,621	215,696
73 FSU Leon	1,713.14	500,000	21,398	521,398
74 UF Lab School	1,155.70	346,710	14,435	361,145
75 Fla Virtual School		-	0	0
Total	2,813,138.08	34,863,102	35,136,898	70,000,000

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Virtual Education Contribution

District	Base Funding	State Funded Discretionary Contribution	Discretionary Funding	.748 Millage Compression	Reading Allocation	Instructional Materials	Total Funds Available	Unweighted FTE	Total Funds Available per UFTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	129,825,217	0	11,756,621	3,534,902	1,324,838	2,462,736	148,904,314	29,459.97	5,054.46
2 Baker	21,353,000	0	725,790	1,838,679	313,988	395,066	24,626,523	4,940.56	4,984.56
3 Bay	126,607,362	0	12,325,538	1,999,492	1,294,851	2,255,156	144,482,399	27,598.24	5,235.20
4 Bradford	14,077,350	0	733,474	952,770	246,186	276,002	16,285,782	3,248.67	5,013.06
5 Brevard	330,216,653	0	29,367,413	8,371,317	3,192,280	6,046,844	377,194,507	72,705.55	5,187.97
6 Broward	1,266,768,504	0	147,075,879	0	11,919,981	21,510,011	1,447,274,375	270,661.68	5,347.17
7 Calhoun	9,162,506	0	331,503	799,639	200,385	181,174	10,675,207	2,179.21	4,898.66
8 Charlotte	69,665,459	0	13,279,785	0	764,211	1,310,926	85,020,381	15,422.21	5,512.85
9 Citrus	64,851,946	0	7,151,160	736,556	719,354	1,227,488	74,686,504	15,196.12	4,914.84
10 Clay	169,820,501	0	8,516,991	10,957,257	1,697,553	3,137,065	194,129,367	37,518.43	5,174.24
11 Collier	226,448,551	0	68,497,595	0	2,225,268	3,903,798	301,075,212	46,763.61	6,438.24
12 Columbia	42,049,714	0	2,024,467	3,172,954	506,860	795,825	48,549,820	10,013.11	4,848.63
13 Miami-Dade	1,624,626,752	0	231,461,166	0	15,254,853	27,319,852	1,898,662,623	349,654.00	5,430.12
14 DeSoto	20,920,534	0	1,287,355	1,238,305	309,958	403,898	24,160,050	4,865.83	4,965.25
15 Dixie	9,503,455	0	392,741	786,922	203,562	206,133	11,092,813	2,272.70	4,880.90
16 Duval	592,396,593	0	49,407,977	17,414,128	5,635,528	10,235,021	675,089,247	128,736.07	5,243.98
17 Escambia	175,215,925	0	13,715,576	6,786,671	1,747,832	3,078,372	200,544,476	39,499.31	5,077.16
18 Flagler	54,922,862	0	6,836,763	0	626,825	1,108,846	63,495,296	12,994.00	4,886.51
19 Franklin	5,466,435	0	1,433,385	0	165,942	105,269	7,171,031	1,275.36	5,622.75
20 Gadsden	20,993,065	0	1,124,880	1,410,502	310,634	387,501	24,226,382	4,884.18	4,980.17
21 Gilchrist	11,355,084	0	532,043	806,330	220,818	222,465	13,136,740	2,578.44	5,094.84
22 Glades	7,492,355	0	480,506	410,629	184,821	143,257	8,711,568	1,716.82	5,074.25
23 Gulf	8,375,561	0	1,377,351	0	193,052	158,631	10,104,595	1,926.09	5,246.17
24 Hamilton	6,793,390	0	585,356	268,783	178,307	139,046	7,964,882	1,645.54	4,840.28
25 Hardee	22,130,996	0	1,204,153	1,495,400	321,238	414,304	25,566,091	5,200.85	4,915.75
26 Hendry	32,065,101	0	1,523,165	2,214,787	413,814	581,987	36,798,854	7,201.39	5,109.97
27 Hernando	98,236,437	0	7,095,463	4,478,951	1,030,463	1,809,164	112,650,478	22,298.87	5,051.85
28 Highlands	52,165,824	0	4,005,754	2,423,702	601,132	999,401	80,195,813	12,386.68	4,859.72
29 Hillsborough	997,407,554	0	73,011,020	39,103,858	9,409,814	17,497,292	1,136,429,538	215,995.68	5,261.35
30 Holmes	12,795,379	0	381,678	1,233,229	234,240	250,049	14,894,575	3,111.23	4,787.36
31 Indian River	78,493,859	0	13,768,752	0	846,482	1,391,663	94,500,756	17,318.95	5,456.49
32 Jackson	26,744,952	0	1,226,774	2,018,125	364,235	514,772	30,868,858	6,251.55	4,937.79
33 Jefferson	2,986,187	0	478,713	0	142,828	53,853	3,661,581	693.09	5,282.98
34 Lafayette	4,937,166	0	214,001	404,147	161,009	104,911	5,821,234	1,190.91	4,888.06
35 Lake	191,478,290	0	16,302,831	5,974,197	1,899,381	3,468,058	219,122,775	42,918.08	5,105.60
36 Lee	425,286,129	0	63,094,137	0	4,078,230	7,593,279	500,051,775	92,803.40	5,388.29
37 Leon	151,546,977	0	12,875,377	4,884,662	1,527,262	2,715,892	173,550,170	34,215.90	5,072.21
38 Levy	23,608,084	0	1,444,654	1,401,456	335,003	439,714	27,228,911	5,483.22	4,965.86
39 Liberty	6,110,315	0	201,909	508,338	171,942	110,269	7,102,773	1,368.34	5,190.80
40 Madison	11,135,615	0	545,837	871,988	188,772	231,524	13,003,734	2,731.53	4,760.60
41 Manatee	216,702,756	0	27,857,568	0	2,134,447	3,972,739	250,667,510	48,685.63	5,148.70
42 Marion	182,981,204	0	13,720,648	8,576,339	1,820,197	3,471,567	210,569,955	42,956.87	4,901.89
43 Martin	88,902,370	0	17,031,994	0	943,479	1,665,030	108,542,873	18,759.08	5,786.15
44 Monroe	38,146,793	0	20,793,755	0	470,489	650,017	60,061,054	8,172.93	7,348.78
45 Nassau	53,848,051	0	6,472,011	0	616,809	1,035,338	61,972,209	12,118.19	5,113.98
46 Okaloosa	144,627,972	0	13,300,005	3,255,911	1,462,784	2,690,726	165,337,398	31,895.68	5,183.69
47 Okeechobee	27,569,497	0	1,486,543	1,811,371	371,919	516,445	31,765,775	6,353.68	4,998.01
48 Orange	985,058,807	0	102,249,875	6,234,470	9,294,736	17,633,220	1,120,471,108	209,000.00	5,361.11
49 Osceola	314,150,456	0	19,207,101	16,812,989	3,042,560	6,197,629	359,410,735	69,394.87	5,179.21
50 Palm Beach	937,702,272	0	145,289,131	0	8,853,422	15,541,766	1,107,386,591	192,600.01	5,749.67
51 Pasco	332,280,613	0	21,244,024	16,982,606	3,211,514	6,099,663	379,818,420	73,645.30	5,157.40
52 Pinellas	453,114,286	0	61,614,848	0	4,337,560	7,945,609	527,012,303	98,930.29	5,327.11
53 Polk	457,064,333	0	27,018,951	27,347,580	4,374,370	8,870,296	524,675,530	104,739.87	5,009.32
54 Putnam	46,115,413	0	2,892,710	2,717,991	544,748	852,162	53,123,024	10,809.27	4,914.58
55 St. Johns	187,337,474	0	20,044,509	1,056,996	1,860,793	3,548,784	213,848,556	40,653.68	5,260.25
56 St. Lucie	178,246,187	0	16,493,672	4,261,250	1,776,071	3,321,139	204,088,319	39,985.46	5,104.31
57 Santa Rosa	124,331,212	0	7,520,690	6,972,313	1,273,639	2,421,291	142,519,145	27,921.64	5,104.25
58 Sarasota	201,846,263	0	45,113,909	0	1,996,000	3,669,330	252,625,502	43,094.34	5,862.15
59 Seminole	306,816,785	0	25,487,160	9,790,319	2,974,217	5,461,190	350,529,671	67,964.73	5,157.52
60 Sumter	36,455,914	0	9,290,559	0	454,732	709,851	46,911,056	8,527.00	5,501.47
61 Suwannee	24,600,353	0	1,372,066	1,703,498	344,250	474,183	28,494,350	5,925.21	4,809.00
62 Taylor	11,014,873	0	1,034,396	299,416	217,647	217,199	12,783,531	2,569.65	4,974.81
63 Union	9,819,472	0	198,578	989,448	206,507	184,082	11,398,087	2,288.80	4,979.94
64 Volusia	275,831,473	0	26,877,735	5,408,223	2,685,466	5,134,935	316,037,832	62,392.97	5,065.28
65 Wakulla	22,111,595	0	990,048	1,691,475	321,057	421,026	25,535,201	5,166.07	4,942.87
66 Walton	41,361,253	0	14,107,573	0	500,444	911,747	56,881,017	9,613.87	5,916.56
67 Washington	14,017,239	0	673,784	1,037,751	245,626	278,269	16,252,669	3,297.38	4,928.96
69 FAMU Lab School	2,641,562	234,902	0	89,117	139,617	56,805	3,162,003	624.24	5,065.36
70 FAU Palm Beach	5,144,948	864,248	0	0	162,946	254,915	6,427,057	1,145.87	5,609.87
71 FAU St Lucie	6,339,708	586,247	0	151,462	174,080	107,075	7,358,572	1,421.24	5,177.57
72 FSU Broward	3,175,670	375,075	0	0	144,594	52,110	3,747,449	690.25	5,429.12
73 FSU Leon	7,339,872	644,655	0	244,568	183,400	143,462	8,555,957	1,713.14	4,994.31
74 UF Lab School	5,008,311	461,205	0	138,672	161,672	101,810	5,871,670	1,155.70	5,080.62
75 Fla Virtual School	149,101,893	17,752,304	0	254,635	1,504,476	3,136,767	171,750,075	34,691.44	4,950.79
State	13,036,844,519	20,918,636	1,457,279,176	246,327,174	130,000,000	232,934,691	15,124,304,196	2,847,829.52	5,310.82

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Virtual Education Contribution

District	Total Funds Available per UFTE	Virtual Education Preliminary Allocation	\$5,230 Minimum Funding	Virtual Unweighted FTE	Total Virtual Education Contribution
	-1-	-2-	-3-	-4-	-5-
1 Alachua	5,054.46	2,244,231	175.54	444.01	77,942
2 Baker	4,984.56	20,038	245.44	4.02	987
3 Bay	5,235.20	704,344	0.00	134.54	0
4 Bradford	5,013.06	62,312	216.94	12.43	2,697
5 Brevard	5,187.97	2,985,210	42.03	575.41	24,184
6 Broward	5,347.17	1,728,687	0.00	323.29	0
7 Calhoun	4,898.66	220,440	331.34	45.00	14,910
8 Charlotte	5,512.85	871,085	0.00	158.01	0
9 Citrus	4,914.84	71,511	315.16	14.55	4,586
10 Clay	5,174.24	3,014,771	55.76	582.65	32,489
11 Collier	6,438.24	496,968	0.00	77.19	0
12 Columbia	4,848.63	286,118	381.37	59.01	22,505
13 Miami-Dade	5,430.12	1,969,505	0.00	362.70	0
14 DeSoto	4,965.25	22,890	264.75	4.61	1,220
15 Dixie	4,880.90	46,125	349.10	9.45	3,299
16 Duval	5,243.98	3,778,655	0.00	720.57	0
17 Escambia	5,077.16	2,665,407	152.84	524.98	80,238
18 Flagler	4,886.51	777,151	343.49	159.04	54,629
19 Franklin	5,622.75	82,148	0.00	14.61	0
20 Gadsden	4,960.17	69,641	269.83	14.04	3,788
21 Gilchrist	5,094.84	148,667	135.16	29.18	3,944
22 Glades	5,074.25	21,413	155.75	4.22	657
23 Gulf	5,246.17	66,889	0.00	12.75	0
24 Hamilton	4,840.28	92,546	389.72	19.12	7,451
25 Hardee	4,915.75	168,856	314.25	34.35	10,794
26 Hendry	5,109.97	9,964	120.03	1.95	234
27 Hernando	5,051.85	2,236,252	178.15	442.66	78,860
28 Highlands	4,859.72	719,336	370.28	148.02	54,809
29 Hillsborough	5,261.35	6,126,895	0.00	1,164.51	0
30 Holmes	4,787.36	406,207	442.64	84.85	37,558
31 Indian River	5,456.49	70,334	0.00	12.89	0
32 Jackson	4,937.79	160,330	292.21	32.47	9,488
33 Jefferson	5,282.98	123,622	0.00	23.40	0
34 Lafayette	4,888.06	57,337	341.94	11.73	4,011
35 Lake	5,105.60	1,242,192	124.40	243.30	30,267
36 Lee	5,388.29	2,394,610	0.00	444.41	0
37 Leon	5,072.21	1,081,750	157.79	213.27	33,652
38 Levy	4,965.86	55,916	264.14	11.26	2,974
39 Liberty	5,190.80	20,607	39.20	3.97	156
40 Madison	4,760.60	33,753	469.40	7.09	3,328
41 Manatee	5,148.70	561,157	81.30	108.99	8,861
42 Marion	4,901.89	2,195,458	328.11	447.88	146,954
43 Martin	5,786.15	0	0.00	0.00	0
44 Monroe	7,348.78	14,110	0.00	1.92	0
45 Nassau	5,113.98	225,680	116.02	44.13	5,120
46 Okaloosa	5,183.69	1,486,164	46.31	286.70	13,277
47 Okeechobee	4,998.01	382,248	231.99	76.48	17,743
48 Orange	5,361.11	8,702,422	0.00	1,623.25	0
49 Osceola	5,179.21	7,699,621	50.79	1,486.64	75,506
50 Palm Beach	5,749.67	1,399,987	0.00	243.49	0
51 Pasco	5,157.40	8,218,059	72.60	1,593.45	115,684
52 Pinellas	5,327.11	1,503,896	0.00	282.31	0
53 Polk	5,009.32	1,291,954	220.68	257.91	56,916
54 Putnam	4,914.58	220,321	315.42	44.83	14,140
55 St. Johns	5,260.25	2,261,908	0.00	430.00	0
56 St. Lucie	5,104.31	833,330	125.69	163.26	20,520
57 Santa Rosa	5,104.25	981,598	125.75	192.31	24,183
58 Sarasota	5,862.15	1,307,553	0.00	223.05	0
59 Seminole	5,157.52	4,314,575	72.48	836.56	60,634
60 Sumter	5,501.47	157,177	0.00	28.57	0
61 Suwannee	4,809.00	493,740	421.00	102.67	43,224
62 Taylor	4,974.81	0	255.19	0.00	0
63 Union	4,979.94	13,794	250.06	2.77	693
64 Volusia	5,065.28	1,688,106	164.72	333.27	54,896
65 Wakulla	4,942.87	92,234	287.13	18.66	5,358
66 Walton	5,916.56	165,782	0.00	28.02	0
67 Washington	4,928.96	158,269	301.04	32.11	9,666
69 FAMU Lab School	5,065.36	0	164.64	0.00	0
70 FAU Palm Beach	5,609.87	0	0.00	0.00	0
71 FAU St Lucie	5,177.57	0	52.43	0.00	0
72 FSU Broward	5,429.12	0	0.00	0.00	0
73 FSU Leon	4,994.31	155,373	235.69	31.11	7,332
74 UF Lab School	5,080.62	76,921	149.38	15.14	2,262
75 Fla Virtual School	4,950.79	171,750,075	279.21	34,691.44	9,686,197
State	5,310.82	255,706,225	0.00	50,812.43	10,970,823

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Federally Connected Student Supplement Summary

District	Student Allocation -1-	Exempt Property Allocation -2-	Total Supplement -3-
1 Alachua	-	-	-
2 Baker	-	-	-
3 Bay	365,211	566,501	931,712
4 Bradford	-	-	-
5 Brevard	479,115	2,035,133	2,514,248
6 Broward	-	-	-
7 Calhoun	-	-	-
8 Charlotte	-	-	-
9 Citrus	-	-	-
10 Clay	588,357	-	588,357
11 Collier	-	-	-
12 Columbia	-	-	-
13 Miami-Dade	82,971	-	82,971
14 De Soto	-	-	-
15 Dixie	-	-	-
16 Duval	121,212	412,719	533,931
17 Escambia	436,338	1,462,608	1,898,946
18 Flagler	-	-	-
19 Franklin	-	-	-
20 Gadsden	-	-	-
21 Gilchrist	-	-	-
22 Glades	54,558	228,819	283,377
23 Gulf	-	-	-
24 Hamilton	-	-	-
25 Hardee	-	-	-
26 Hendry	-	-	-
27 Hernando	-	-	-
28 Highlands	-	-	-
29 Hillsborough	922,068	304,444	1,226,512
30 Holmes	-	-	-
31 Indian River	-	-	-
32 Jackson	-	-	-
33 Jefferson	-	-	-
34 Lafayette	-	-	-
35 Lake	-	-	-
36 Lee	68,481	-	68,481
37 Leon	-	-	-
38 Levy	-	-	-
39 Liberty	-	-	-
40 Madison	-	-	-
41 Manatee	-	-	-
42 Marion	-	-	-
43 Martin	-	-	-
44 Monroe	87,129	915,189	1,002,318
45 Nassau	-	-	-
46 Okaloosa	1,204,119	1,383,155	2,587,274
47 Okeechobee	-	-	-
48 Orange	-	-	-
49 Osceola	-	-	-
50 Palm Beach	26,271	-	26,271
51 Pasco	-	-	-
52 Pinellas	32,130	-	32,130
53 Polk	-	-	-
54 Putnam	-	-	-
55 St. Johns	-	-	-
56 St. Lucie	-	-	-
57 Santa Rosa	487,683	734,511	1,222,194
58 Sarasota	-	-	-
59 Seminole	-	-	-
60 Sumter	-	-	-
61 Suwannee	-	-	-
62 Taylor	-	-	-
63 Union	-	-	-
64 Volusia	-	-	-
65 Wakulla	-	-	-
66 Walton	-	-	-
67 Washington	-	-	-
68 Washington Special	-	-	-
69 FAMU Lab School	-	-	-
70 FAU Palm Beach	-	-	-
71 FAU St Lucie	-	-	-
72 FSU Broward	-	-	-
73 FSU Leon	-	-	-
74 UF Lab School	-	-	-
75 Fla Virtual School	-	-	-
Total	4,955,643	8,043,079	12,998,722

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Federally Connected Student Supplement
Student Allocation

District	Federally Connected Students				Multiplied by 3% of BSA \$126	Students with Disabilities	Multiplied by 10.5% of BSA \$441	Total Student Allocation
	Military and Indian Lands	Civilians	Weighted Civilians (.5)	Total				
	-1-	-2-	-3-	-4-				
1 Alachua	0	0	0.0	0	0	0	0	0
2 Baker	0	0	0.0	0	0	0	0	0
3 Bay	1,711	891	445.5	2,156.5	271,719	212	93,492	365,211
4 Bradford	0	0	0.0	0	0	0	0	0
5 Brevard	1,371	3,631	1,815.5	3,186.5	401,499	176	77,616	479,115
6 Broward	0	0	0.0	0	0	0	0	0
7 Calhoun	0	0	0.0	0	0	0	0	0
8 Charlotte	0	0	0.0	0	0	0	0	0
9 Citrus	0	0	0.0	0	0	0	0	0
10 Clay	2,461	1,358	679.0	3,140.0	395,640	437	192,717	588,357
11 Collier	0	0	0.0	0	0	0	0	0
12 Columbia	0	0	0.0	0	0	0	0	0
13 Dade	508	0	0.0	508.0	64,008	43	18,963	82,971
14 De Soto	0	0	0.0	0	0	0	0	0
15 Dixie	0	0	0.0	0	0	0	0	0
16 Duval	291	1,041	520.5	811.5	102,249	43	18,963	121,212
17 Escambia	1,979	1,603	801.5	2,780.5	350,343	195	85,995	436,338
18 Flagler	0	0	0.0	0	0	0	0	0
19 Franklin	0	0	0.0	0	0	0	0	0
20 Gadsden	0	0	0.0	0	0	0	0	0
21 Gilchrist	0	0	0.0	0	0	0	0	0
22 Glades	230	0	0.0	230.0	28,980	58	25,578	54,558
23 Gulf	0	0	0.0	0	0	0	0	0
24 Hamilton	0	0	0.0	0	0	0	0	0
25 Hardee	0	0	0.0	0	0	0	0	0
26 Hendry	0	0	0.0	0	0	0	0	0
27 Hernando	0	0	0.0	0	0	0	0	0
28 Highlands	0	0	0.0	0	0	0	0	0
29 Hillsborough	4,552	2,060	1,030.0	5,582.0	703,332	496	218,736	922,068
30 Holmes	0	0	0.0	0	0	0	0	0
31 Indian River	0	0	0.0	0	0	0	0	0
32 Jackson	0	0	0.0	0	0	0	0	0
33 Jefferson	0	0	0.0	0	0	0	0	0
34 Lafayette	0	0	0.0	0	0	0	0	0
35 Lake	0	0	0.0	0	0	0	0	0
36 Lee	393	0	0.0	393.0	49,518	43	18,963	68,481
37 Leon	0	0	0.0	0	0	0	0	0
38 Levy	0	0	0.0	0	0	0	0	0
39 Liberty	0	0	0.0	0	0	0	0	0
40 Madison	0	0	0.0	0	0	0	0	0
41 Manatee	0	0	0.0	0	0	0	0	0
42 Marion	0	0	0.0	0	0	0	0	0
43 Martin	0	0	0.0	0	0	0	0	0
44 Monroe	455	207	103.5	558.5	70,371	38	16,758	87,129
45 Nassau	0	0	0.0	0	0	0	0	0
46 Okaloosa	5,386	3,798	1,899.0	7,285.0	917,910	649	286,209	1,204,119
47 Okeechobee	0	0	0.0	0	0	0	0	0
48 Orange	0	0	0.0	0	0	0	0	0
49 Osceola	0	0	0.0	0	0	0	0	0
50 Palm Beach	122	61	30.5	152.5	19,215	16	7,056	26,271
51 Pasco	0	0	0.0	0	0	0	0	0
52 Pinellas	179	12	6.0	185.0	23,310	20	8,820	32,130
53 Polk	0	0	0.0	0	0	0	0	0
54 Putnam	0	0	0.0	0	0	0	0	0
55 St. Johns	0	0	0.0	0	0	0	0	0
56 St. Lucie	0	0	0.0	0	0	0	0	0
57 Santa Rosa	2,399	1,284	642.0	3,041.0	383,166	237	104,517	487,683
58 Sarasota	0	0	0.0	0	0	0	0	0
59 Seminole	0	0	0.0	0	0	0	0	0
60 Sumter	0	0	0.0	0	0	0	0	0
61 Suwannee	0	0	0.0	0	0	0	0	0
62 Taylor	0	0	0.0	0	0	0	0	0
63 Union	0	0	0.0	0	0	0	0	0
64 Volusia	0	0	0.0	0	0	0	0	0
65 Wakulla	0	0	0.0	0	0	0	0	0
66 Walton	0	0	0.0	0	0	0	0	0
67 Washington	0	0	0.0	0	0	0	0	0
68 Washington Special	0	0	0.0	0	0	0	0	0
69 FAMU Lab School	0	0	0.0	0	0	0	0	0
70 FAU Palm Beach	0	0	0.0	0	0	0	0	0
71 FAU St Lucie	0	0	0.0	0	0	0	0	0
72 FSU Broward	0	0	0.0	0	0	0	0	0
73 FSU Leon	0	0	0.0	0	0	0	0	0
74 UF Lab School	0	0	0.0	0	0	0	0	0
75 Fla Virtual School	0	0	0.0	0	0	0	0	0
Total	22,037	15,946	7,973.0	30,010.0	3,781,260	2,663	1,174,383	4,955,643

FLORIDA EDUCATION FINANCE PROGRAM
 2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Federally Connected Student Supplement
 Exempt Property Allocation

District	2015 Federal Exempt Property Values	2015-16 Capital Improvement Millage	Exempt Property Allocation
	-1-	-2-	-3-
1 Alachua	0	1.500	0
2 Baker	0	1.500	0
3 Bay	457,446,118	1.290	566,501
4 Bradford	0	1.500	0
5 Brevard	1,413,286,870	1.500	2,035,133
6 Broward	0	1.500	0
7 Calhoun	0	1.500	0
8 Charlotte	0	1.500	0
9 Citrus	0	1.500	0
10 Clay	0	1.500	0
11 Collier	0	1.480	0
12 Columbia	0	1.500	0
13 Miami-Dade	0	1.500	0
14 DeSoto	0	1.500	0
15 Dixie	0	1.500	0
16 Duval	286,610,421	1.500	412,719
17 Escambia	1,015,700,303	1.500	1,462,608
18 Flagler	0	1.500	0
19 Franklin	0	1.000	0
20 Gadsden	0	1.500	0
21 Gilchrist	0	1.500	0
22 Glades	158,902,204	1.500	228,819
23 Gulf	0	0.680	0
24 Hamilton	0	1.500	0
25 Hardee	0	1.500	0
26 Hendry	0	1.500	0
27 Hernando	0	1.500	0
28 Highlands	0	1.500	0
29 Hillsborough	211,419,764	1.500	304,444
30 Holmes	0	1.500	0
31 Indian River	0	1.500	0
32 Jackson	0	1.000	0
33 Jefferson	0	1.500	0
34 Lafayette	0	1.500	0
35 Lake	0	1.500	0
36 Lee	0	1.500	0
37 Leon	0	1.500	0
38 Levy	0	1.500	0
39 Liberty	0	1.500	0
40 Madison	0	1.500	0
41 Manatee	0	1.500	0
42 Marion	0	1.500	0
43 Martin	0	1.500	0
44 Monroe	1,906,642,832	0.500	915,189
45 Nassau	0	1.500	0
46 Okaloosa	960,524,464	1.500	1,383,155
47 Okeechobee	0	1.500	0
48 Orange	0	1.500	0
49 Osceola	0	1.500	0
50 Palm Beach	0	1.500	0
51 Pasco	0	1.500	0
52 Pinellas	0	1.500	0
53 Polk	0	1.500	0
54 Putnam	0	1.500	0
55 Saint Johns	0	1.500	0
56 Saint Lucie	0	1.500	0
57 Santa Rosa	546,511,191	1.400	734,511
58 Sarasota	0	1.500	0
59 Seminole	0	1.500	0
60 Sumter	0	1.459	0
61 Suwannee	0	1.500	0
62 Taylor	0	1.500	0
63 Union	0	1.500	0
64 Volusia	0	1.500	0
65 Wakulla	0	1.500	0
66 Walton	0	1.393	0
67 Washington	0	1.500	0
68 Washington Special	0	0.000	0
69 FAMU Lab School	0	0.000	0
70 FAU Palm Beach	0	0.000	0
71 FAU St Lucie	0	0.000	0
72 FSU Broward	0	0.000	0
73 FSU Leon	0	0.000	0
74 UF Lab School	0	0.000	0
75 Fla Virtual School	0	0.000	0
State	6,957,044,167		8,043,079

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEPP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

District Discretionary Lottery/School Recognition Allocation

District	Base Funding	Estimated Discretionary Lottery Funds	Estimated School Recognition Funds	Estimated Discretionary Lottery Funds & School Recognition
	-1-	-2-	-3-	-4-
1 Alachua	129,825,217	50,808	1,334,007	1,384,815
2 Baker	21,353,000	8,357	289,323	297,680
3 Bay	126,607,362	49,549	1,427,818	1,477,367
4 Bradford	14,077,350	5,509	119,012	124,521
5 Brevard	330,216,653	129,233	3,373,139	3,502,372
6 Broward	1,266,768,504	495,759	13,887,539	14,383,298
7 Calhoun	9,162,506	3,586	84,474	88,060
8 Charlotte	69,665,459	27,264	538,705	565,969
9 Citrus	64,851,946	25,380	248,496	273,876
10 Clay	169,820,501	66,460	1,533,658	1,600,118
11 Collier	226,448,551	88,622	2,813,119	2,901,741
12 Columbia	42,049,714	16,456	324,497	340,953
13 Miami-Dade	1,624,626,752	635,809	18,145,417	18,781,226
14 DeSoto	20,920,534	8,187	210,386	218,573
15 Dixie	9,503,455	3,719	0	3,719
16 Duval	592,396,593	231,839	7,687,884	7,919,723
17 Escambia	175,215,925	68,572	1,134,520	1,203,092
18 Flagler	54,922,862	21,494	467,011	488,505
19 Franklin	5,466,435	2,139	34,542	36,681
20 Gadsden	20,993,065	8,216	234,338	242,554
21 Gilchrist	11,355,084	4,444	190,517	194,961
22 Glades	7,492,355	2,932	55,800	58,732
23 Gulf	8,375,561	3,278	34,459	37,737
24 Hamilton	6,793,390	2,659	0	2,659
25 Hardee	22,130,996	8,661	284,621	293,282
26 Hendry	32,065,101	12,549	134,732	147,281
27 Hernando	98,236,437	38,446	814,639	853,085
28 Highlands	52,165,824	20,415	319,252	339,667
29 Hillsborough	997,407,554	390,343	8,718,087	9,108,430
30 Holmes	12,795,379	5,008	138,507	143,515
31 Indian River	78,493,859	30,719	476,475	507,194
32 Jackson	26,744,952	10,467	392,453	402,920
33 Jefferson	2,986,187	1,169	0	1,169
34 Lafayette	4,937,166	1,932	0	1,932
35 Lake	191,478,290	74,936	1,428,318	1,503,254
36 Lee	425,286,129	166,439	3,407,525	3,573,964
37 Leon	151,546,977	59,309	2,182,273	2,241,582
38 Levy	23,608,084	9,239	0	9,239
39 Liberty	6,110,315	2,391	0	2,391
40 Madison	11,135,615	4,358	97,341	101,699
41 Manatee	216,702,756	84,808	2,048,850	2,133,658
42 Marion	182,981,204	71,611	1,689,897	1,761,508
43 Martin	88,902,370	34,793	1,300,013	1,334,806
44 Monroe	38,146,793	14,929	395,965	410,894
45 Nassau	53,848,051	21,074	639,249	660,323
46 Okaloosa	144,627,972	56,601	2,179,797	2,236,398
47 Okeechobee	27,569,497	10,790	111,838	122,628
48 Orange	985,058,807	385,510	8,514,226	8,899,736
49 Osceola	314,150,456	122,945	2,044,828	2,167,773
50 Palm Beach	937,702,272	366,977	9,412,207	9,779,184
51 Pasco	332,280,613	130,000	3,629,564	3,759,604
52 Pinellas	453,114,286	177,330	3,408,987	3,586,317
53 Polk	457,064,333	178,875	3,405,574	3,584,449
54 Putnam	46,115,413	18,048	429,696	447,744
55 St. Johns	187,337,474	73,316	2,990,608	3,063,924
56 St. Lucie	178,246,187	69,758	2,427,614	2,497,372
57 Santa Rosa	124,331,212	48,658	1,385,047	1,433,705
58 Sarasota	201,846,263	78,994	2,532,478	2,611,472
59 Seminole	306,816,785	120,075	3,722,473	3,842,548
60 Sumter	36,455,914	4,267	502,760	517,027
61 Suwannee	24,600,353	9,628	406,110	415,738
62 Taylor	11,014,873	4,311	0	4,311
63 Union	9,819,472	3,843	165,468	169,311
64 Volusia	275,831,473	107,949	2,083,877	2,191,826
65 Wakulla	22,111,595	8,654	269,142	277,796
66 Walton	41,361,253	16,187	544,577	560,764
67 Washington	14,017,239	5,486	74,117	79,603
69 FAMU Lab School	2,641,562	1,034	0	1,034
70 FAU Palm Beach	5,144,948	2,013	112,123	114,136
71 FAU St Lucie	6,339,708	2,481	141,422	143,903
72 FSU Broward	3,175,670	1,243	67,801	69,044
73 FSU Leon	7,339,872	2,872	169,357	172,229
74 UF Lab School	5,008,311	1,960	112,264	114,224
75 Fa Virtual School	149,101,893	58,352	0	58,352
State	13,036,844,519	5,102,064	129,480,813	134,582,877

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7021

Class Size Reduction Allocation Summary

District	PreK to 3	Grades 4 to 8	Grades 9 to 12	Total
	Class Size Reduction Allocation	Class Size Reduction Allocation	Class Size Reduction Allocation	Class Size Reduction Allocation
	-1-	-2-	-3-	-4-
1 Alachua	13,930,700	10,033,573	6,939,451	30,903,724
2 Baker	2,373,221	1,719,920	1,212,915	5,306,058
3 Bay	13,642,622	10,169,300	7,053,215	30,865,137
4 Bradford	1,700,828	1,092,779	750,145	3,543,752
5 Brevard	33,134,931	26,221,368	19,921,868	79,278,167
6 Broward	130,465,021	99,759,209	77,174,216	307,398,446
7 Calhoun	929,616	755,721	516,585	2,201,922
8 Charlotte	6,662,274	5,431,207	4,592,911	16,686,392
9 Citrus	6,298,260	5,247,825	3,991,160	15,537,245
10 Clay	15,887,394	13,484,752	10,708,704	40,080,850
11 Collier	22,451,037	18,084,772	13,878,969	54,414,778
12 Columbia	4,812,373	3,404,591	2,217,782	10,434,746
13 Dade	160,270,138	128,529,264	103,044,507	391,843,909
14 De Soto	2,373,285	1,643,138	1,161,993	5,178,416
15 Dixie	1,168,584	732,861	483,242	2,384,687
16 Duval	64,312,787	47,433,098	33,057,290	144,803,175
17 Escambia	18,394,443	14,038,709	9,831,846	42,264,998
18 Flagler	5,205,056	4,445,459	3,514,649	13,165,164
19 Franklin	642,789	458,737	261,125	1,362,651
20 Gadsden	2,233,463	1,785,008	1,150,233	5,168,704
21 Gilchrist	1,318,003	857,400	614,827	2,790,230
22 Glades	921,721	716,853	255,662	1,894,236
23 Gulf	931,482	667,571	475,444	2,074,497
24 Hamilton	775,758	547,675	311,056	1,634,489
25 Hardee	2,417,802	1,820,611	1,221,254	5,459,667
26 Hendry	3,265,468	2,549,942	2,030,215	7,845,625
27 Hernando	10,213,027	7,761,581	5,611,180	23,585,788
28 Highlands	5,464,731	4,294,199	2,945,178	12,704,108
29 Hillsborough	107,356,100	79,326,735	56,197,244	242,880,079
30 Holmes	1,309,189	1,098,139	662,461	3,069,789
31 Indian River	7,688,087	6,445,073	4,887,069	19,020,229
32 Jackson	2,769,164	2,170,231	1,554,084	6,493,479
33 Jefferson	377,656	232,809	120,360	730,825
34 Lafayette	511,657	406,503	269,554	1,187,714
35 Lake	19,611,994	15,602,503	11,286,317	46,500,814
36 Lee	43,210,376	33,532,557	25,716,481	102,459,416
37 Leon	16,496,381	11,692,761	8,611,564	36,800,706
38 Levy	2,500,378	1,975,058	1,200,889	5,676,325
39 Liberty	624,917	439,835	295,034	1,359,786
40 Madison	1,257,849	860,723	578,133	2,696,705
41 Manatee	22,552,032	17,828,121	12,323,503	52,703,656
42 Marion	18,489,578	14,772,812	10,648,537	43,910,927
43 Martin	8,833,568	6,788,315	5,846,307	21,468,190
44 Monroe	4,090,763	3,054,609	2,198,349	9,343,721
45 Nassau	5,413,365	4,320,776	3,278,900	13,013,041
46 Okaloosa	15,417,609	11,365,143	7,949,904	34,732,656
47 Okeechobee	2,856,119	2,195,772	1,463,743	6,515,634
48 Orange	103,844,582	77,739,012	57,212,174	238,795,768
49 Osceola	30,596,949	25,455,176	18,886,127	74,938,252
50 Palm Beach	94,319,508	71,999,605	56,836,758	223,155,871
51 Pasco	33,784,185	26,950,929	18,787,309	79,522,423
52 Pinellas	45,789,723	35,958,838	27,589,718	109,338,279
53 Polk	46,867,360	37,055,437	27,686,907	111,609,704
54 Putnam	5,087,753	3,912,837	2,375,853	11,376,443
55 St. Johns	18,222,237	14,972,689	10,905,815	44,100,741
56 St. Lucie	16,880,000	14,364,950	11,563,167	42,808,117
57 Santa Rosa	12,549,372	10,113,477	7,407,433	30,070,282
58 Sarasota	19,493,515	16,051,088	12,440,245	47,984,848
59 Seminole	29,339,673	23,995,966	19,131,355	72,466,994
60 Sumter	3,867,723	3,034,482	2,058,910	8,961,115
61 Suwannee	2,651,928	1,951,144	1,345,244	5,948,316
62 Taylor	1,285,436	854,255	510,757	2,650,448
63 Union	1,093,133	804,146	510,986	2,408,265
64 Volusia	28,082,442	22,169,836	16,625,821	66,878,099
65 Wakulla	2,436,791	1,670,059	1,302,321	5,409,171
66 Walton	4,556,217	3,367,029	2,235,921	10,159,167
67 Washington	1,444,458	1,066,214	735,142	3,245,814
69 FAMU Lab School	292,211	245,888	121,380	659,479
70 FAU Palm Beach	369,443	332,768	518,972	1,221,183
71 FAU St Lucie	890,865	747,994	1,798	1,640,657
72 FSU Broward	664,901	224,472	2,789	892,162
73 FSU Leon	525,441	610,340	542,244	1,678,025
74 UF Lab School	315,808	408,761	405,207	1,129,776
75 Fla Virtual School	0	0	0	0
Total	1,318,815,252	1,023,852,990	767,756,408	3,110,424,650

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

PreK-3 Class Size Reduction Allocation

District	PreK to 3	Weighted	\$1,321.39	District Cost	PreK to 3
	Unweighted				FTE
	FTE	FTE	X	Differential	Reduction
	-1-	-2-	-3-	-4-	-5-
			WFTE		Allocation
1 Alachua	9,711.91	10,839.46	14,323,154	0.9726	13,930,700
2 Baker	1,825.32	1,841.30	2,433,075	0.9754	2,373,221
3 Bay	8,932.48	10,673.47	14,103,817	0.9673	13,642,622
4 Bradford	1,161.57	1,325.73	1,751,808	0.9709	1,700,828
5 Brevard	22,162.16	25,393.23	33,554,360	0.9875	33,134,931
6 Broward	83,636.69	96,617.25	127,669,068	1.0219	130,465,021
7 Calhoun	659.18	753.63	995,839	0.9335	929,616
8 Charlotte	4,363.26	5,133.24	6,783,012	0.9822	6,662,274
9 Citrus	4,485.55	5,022.01	6,636,034	0.9491	6,298,260
10 Clay	10,624.85	12,122.65	16,018,748	0.9918	15,887,394
11 Collier	13,902.74	16,329.14	21,577,162	1.0405	22,451,037
12 Columbia	3,445.93	3,835.80	5,068,323	0.9495	4,812,373
13 Dade	104,481.77	119,144.45	157,436,285	1.0180	160,270,138
14 De Soto	1,652.84	1,847.79	2,441,651	0.9720	2,373,285
15 Dixie	845.52	950.72	1,256,272	0.9302	1,168,584
16 Duval	42,477.80	48,160.06	63,638,222	1.0106	64,312,787
17 Escambia	12,607.13	14,308.28	18,906,818	0.9729	18,394,443
18 Flagler	3,695.44	4,130.31	5,457,750	0.9537	5,205,056
19 Franklin	443.83	523.57	691,840	0.9291	642,789
20 Gadsden	1,575.77	1,777.14	2,348,295	0.9511	2,233,463
21 Gilchrist	883.36	1,053.26	1,391,767	0.9470	1,318,003
22 Glades	630.44	713.96	943,420	0.9770	921,721
23 Gulf	620.72	750.64	991,888	0.9391	931,482
24 Hamilton	558.60	632.49	835,766	0.9282	775,758
25 Hardee	1,696.97	1,901.82	2,513,046	0.9621	2,417,802
26 Hendry	2,195.97	2,497.46	3,300,119	0.9895	3,265,468
27 Hernando	6,882.74	7,964.76	10,524,554	0.9704	10,213,027
28 Highlands	3,886.76	4,361.06	5,762,661	0.9483	5,464,731
29 Hillsborough	70,405.94	80,648.03	106,567,500	1.0074	107,356,100
30 Holmes	953.91	1,056.93	1,396,617	0.9374	1,309,189
31 Indian River	5,097.31	5,817.60	7,687,318	1.0001	7,688,087
32 Jackson	1,959.68	2,247.34	2,969,613	0.9325	2,769,164
33 Jefferson	258.09	301.13	397,910	0.9491	377,656
34 Lafayette	374.91	421.34	556,754	0.9190	511,657
35 Lake	13,277.82	15,182.02	20,061,389	0.9776	19,611,994
36 Lee	28,606.98	32,360.91	42,761,383	1.0105	43,210,378
37 Leon	11,383.67	12,851.67	16,982,068	0.9714	16,496,381
38 Levy	1,789.10	2,000.67	2,643,665	0.9458	2,500,378
39 Liberty	424.47	507.92	671,160	0.9311	624,917
40 Madison	928.04	1,028.54	1,359,102	0.9255	1,257,849
41 Manatee	15,214.83	17,288.19	22,844,441	0.9872	22,552,032
42 Marion	13,074.51	14,715.03	19,444,293	0.9509	18,489,578
43 Martin	5,693.83	6,610.36	8,734,864	1.0113	8,833,568
44 Monroe	2,640.63	3,014.12	3,982,828	1.0271	4,090,763
45 Nassau	3,679.21	4,140.61	5,471,361	0.9894	5,413,365
46 Okaloosa	10,398.13	11,790.34	15,579,637	0.9896	15,417,609
47 Okeechobee	1,966.63	2,212.56	2,923,655	0.9769	2,856,119
48 Orange	65,212.80	78,165.29	103,288,833	1.0054	103,844,582
49 Osceola	20,143.66	23,464.86	31,006,231	0.9868	30,596,949
50 Palm Beach	59,835.36	68,438.25	90,430,976	1.0430	94,319,508
51 Pasco	22,371.62	25,935.44	34,270,831	0.9858	33,784,185
52 Pinellas	30,389.56	34,562.83	45,670,978	1.0026	45,789,723
53 Polk	32,256.01	38,535.05	48,277,050	0.9708	46,867,360
54 Putnam	3,570.27	4,004.06	5,290,925	0.9616	5,087,753
55 St. Johns	12,115.51	13,772.30	18,198,579	1.0013	18,222,237
56 St. Lucie	11,358.20	12,836.04	16,961,415	0.9952	18,880,000
57 Santa Rosa	8,278.63	9,777.72	12,920,181	0.9713	12,549,372
58 Sarasota	12,761.38	14,667.21	19,381,105	1.0058	19,493,515
59 Seminole	19,890.95	22,337.67	29,516,774	0.9940	29,339,673
60 Sumter	2,707.75	3,041.05	4,018,413	0.9625	3,867,723
61 Suwannee	1,929.44	2,149.20	2,839,931	0.9338	2,651,928
62 Taylor	945.46	1,049.65	1,387,261	0.9266	1,285,436
63 Union	751.13	859.67	1,135,959	0.9623	1,093,133
64 Volusia	19,010.92	22,038.99	29,122,101	0.9643	28,062,442
65 Wakulla	1,720.74	1,938.11	2,560,899	0.9515	2,436,791
66 Walton	3,182.49	3,547.01	4,686,984	0.9721	4,556,217
67 Washington	973.28	1,166.26	1,541,084	0.9373	1,444,458
69 FAMU Lab School	205.33	227.65	300,814	0.9714	292,211
70 FAU Palm Beach	241.24	268.06	354,212	1.0430	369,443
71 FAU St Lucie	604.94	677.44	895,162	0.9952	890,865
72 FSU Broward	443.52	492.40	650,652	1.0219	664,901
73 FSU Leon	368.88	409.35	540,911	0.9714	525,441
74 UF Lab School	221.76	245.73	324,705	0.9726	315,808
75 Fla Virtual School	0.00	0.00	0	1.0000	0
Total	869,467.84	997,405.28	1,317,961,356		1,318,815,252

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Grades 4 to 8 Class Size Reduction Allocation

District	Grades 4 to 8		\$901.32 X WFTE	District Cost Differential	Grades 4 to 8
	Unweighted FTE	Weighted FTE			Class Size Reduction Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	11,336.28	11,445.70	10,316,238	0.9726	10,033,573
2 Baker	1,939.46	1,956.35	1,763,297	0.9754	1,719,920
3 Bay	10,889.55	11,664.09	10,513,078	0.9673	10,169,300
4 Bradford	1,240.49	1,248.76	1,125,532	0.9709	1,092,779
5 Brevard	28,412.81	29,460.44	26,553,284	0.9875	26,221,368
6 Broward	105,202.32	108,309.26	97,621,302	1.0219	99,759,209
7 Calhoun	874.82	898.19	809,557	0.9335	755,721
8 Charlotte	5,841.36	6,135.04	5,529,634	0.9822	5,431,207
9 Citrus	6,010.33	6,134.63	5,529,265	0.9491	5,247,825
10 Clay	14,701.97	15,084.81	13,596,241	0.9918	13,484,752
11 Collier	18,454.25	19,283.77	17,380,848	1.0405	18,084,772
12 Columbia	3,953.37	3,978.24	3,585,667	0.9495	3,404,591
13 Dade	135,628.71	140,079.71	126,256,644	1.0180	128,529,264
14 De Soto	1,862.40	1,875.55	1,690,471	0.9720	1,643,138
15 Dixie	851.51	874.11	787,853	0.9302	732,861
16 Duval	50,627.36	52,074.27	46,935,581	1.0106	47,433,098
17 Escambia	15,509.00	16,009.58	14,429,755	0.9729	14,038,709
18 Flagler	5,118.66	5,171.81	4,661,276	0.9537	4,445,459
19 Franklin	521.41	547.80	493,743	0.9291	458,737
20 Gadsden	2,007.62	2,082.28	1,876,783	0.9511	1,785,008
21 Gilchrist	965.16	1,004.51	905,385	0.9470	857,400
22 Glades	795.99	814.06	733,729	0.9770	716,853
23 Gulf	755.66	788.69	710,862	0.9391	667,571
24 Hamilton	646.94	654.64	590,040	0.9282	547,675
25 Hardee	2,083.21	2,099.51	1,892,330	0.9621	1,820,611
26 Hendry	2,785.40	2,859.14	2,577,000	0.9895	2,549,942
27 Hernando	8,644.18	8,874.02	7,998,332	0.9704	7,761,581
28 Highlands	4,961.29	5,024.09	4,528,313	0.9483	4,294,199
29 Hillsborough	84,686.45	87,365.23	78,744,029	1.0074	79,326,735
30 Holmes	1,290.29	1,299.73	1,171,473	0.9374	1,098,139
31 Indian River	6,998.94	7,149.99	6,444,429	1.0001	6,445,073
32 Jackson	2,462.16	2,582.13	2,327,325	0.9325	2,170,231
33 Jefferson	271.34	272.15	245,294	0.9491	232,809
34 Lafayette	479.63	490.76	442,332	0.9190	406,503
35 Lake	17,117.48	17,707.37	15,960,007	0.9776	15,602,503
36 Lee	35,935.30	36,817.25	33,184,124	1.0105	33,532,557
37 Leon	12,997.20	13,354.88	12,037,020	0.9714	11,692,761
38 Levy	2,288.56	2,316.87	2,088,241	0.9458	1,975,058
39 Liberty	506.76	524.10	472,382	0.9311	439,835
40 Madison	1,031.62	1,031.83	930,009	0.9255	860,723
41 Manatee	19,586.17	20,036.48	18,059,280	0.9872	17,828,121
42 Marion	17,018.01	17,236.51	15,535,611	0.9509	14,772,812
43 Martin	7,063.57	7,447.37	6,712,464	1.0113	6,788,315
44 Monroe	3,213.28	3,299.62	2,974,013	1.0271	3,054,609
45 Nassau	4,791.60	4,845.19	4,367,067	0.9894	4,320,776
46 Okaloosa	12,480.87	12,741.96	11,484,583	0.9896	11,365,143
47 Okeechobee	2,464.56	2,493.78	2,247,694	0.9769	2,195,772
48 Orange	81,403.09	85,786.93	77,321,476	1.0054	77,739,012
49 Osceola	27,256.12	28,619.89	25,795,679	0.9868	25,455,176
50 Palm Beach	74,182.45	76,589.07	69,031,261	1.0430	71,999,605
51 Pasco	29,290.81	30,332.34	27,339,145	0.9858	26,950,929
52 Pinellas	38,556.48	39,792.29	35,865,587	1.0026	35,958,838
53 Polk	41,268.60	42,349.00	38,170,001	0.9708	37,055,437
54 Putnam	4,481.98	4,514.59	4,069,090	0.9616	3,912,837
55 St. Johns	16,253.21	16,590.39	14,953,250	1.0013	14,972,689
56 St. Lucie	15,680.29	16,014.55	14,434,234	0.9952	14,364,950
57 Santa Rosa	11,190.98	11,552.29	10,412,310	0.9713	10,113,477
58 Sarasota	17,146.01	17,705.73	15,958,529	1.0058	16,051,088
59 Seminole	26,251.28	26,783.84	24,140,811	0.9940	23,995,966
60 Sumter	3,432.14	3,497.88	3,152,709	0.9625	3,034,482
61 Suwannee	2,302.07	2,318.23	2,089,467	0.9338	1,951,144
62 Taylor	1,014.38	1,022.86	921,924	0.9266	854,255
63 Union	916.42	927.14	835,650	0.9623	804,146
64 Volusia	24,534.26	25,507.70	22,990,600	0.9643	22,169,836
65 Wakulla	1,930.62	1,947.35	1,755,186	0.9515	1,670,059
66 Walton	3,820.76	3,842.88	3,463,665	0.9721	3,367,029
67 Washington	1,232.82	1,262.08	1,137,538	0.9373	1,066,214
69 FAMU Lab School	280.61	280.84	253,127	0.9714	245,888
70 FAU Palm Beach	353.71	353.98	319,049	1.0430	332,768
71 FAU St Lucie	814.30	833.89	751,602	0.9952	747,994
72 FSU Broward	243.71	243.71	219,661	1.0219	224,472
73 FSU Leon	695.60	697.10	628,310	0.9714	610,340
74 UF Lab School	466.29	466.29	420,277	0.9726	408,761
75 Fla Virtual School	0.00	0.00	0	1.0000	0
Total	1,100,304.29	1,135,278.87	1,023,249,555		1,023,852,990

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Grades 9 to 12 Class Size Reduction Allocation

District	Grades 9 to 12	Weighted	\$903.50	District Cost	Grades 9 to 12
	Unweighted				Class Size
	FTE	FTE	X	Differential	Reduction
	-1-	-2-	-3-	-4-	-5-
1 Alachua	7,804.95	7,897.01	7,134,949	0.9726	6,939,451
2 Baker	1,371.76	1,376.32	1,243,505	0.9754	1,212,915
3 Bay	7,522.83	8,070.45	7,291,652	0.9673	7,053,215
4 Bradford	834.18	855.15	772,628	0.9709	750,145
5 Brevard	21,425.25	22,328.77	20,174,044	0.9875	19,921,868
6 Broward	81,171.00	83,566.41	75,520,321	1.0219	77,174,216
7 Calhoun	600.21	612.49	553,385	0.9335	516,585
8 Charlotte	5,059.58	5,175.59	4,676,146	0.9822	4,592,911
9 Citrus	4,505.68	4,654.35	4,205,205	0.9491	3,991,160
10 Clay	11,521.50	11,950.46	10,797,241	0.9918	10,708,704
11 Collier	14,221.30	14,763.42	13,338,750	1.0405	13,878,969
12 Columbia	2,554.80	2,585.21	2,335,737	0.9495	2,217,782
13 Dade	108,709.15	112,033.76	101,222,502	1.0180	103,044,507
14 De Soto	1,312.22	1,323.15	1,195,466	0.9720	1,161,993
15 Dixie	566.22	574.99	519,503	0.9302	483,242
16 Duval	34,599.00	36,204.27	32,710,558	1.0106	33,057,290
17 Escambia	10,688.65	11,185.07	10,105,711	0.9729	9,831,846
18 Flagler	4,020.86	4,078.89	3,685,277	0.9537	3,514,649
19 Franklin	295.51	311.07	281,052	0.9291	261,125
20 Gadsden	1,286.75	1,338.54	1,209,371	0.9511	1,150,233
21 Gilchrist	700.74	718.58	649,237	0.9470	614,827
22 Glades	286.17	289.63	261,681	0.9770	255,662
23 Gulf	536.96	560.35	506,276	0.9391	475,444
24 Hamilton	370.88	370.91	335,117	0.9282	311,056
25 Hardee	1,386.32	1,404.94	1,269,363	0.9621	1,221,254
26 Hendry	2,218.07	2,270.90	2,051,758	0.9895	2,030,215
27 Hernando	6,265.29	6,399.93	5,782,337	0.9704	5,611,180
28 Highlands	3,390.61	3,437.46	3,105,745	0.9483	2,945,178
29 Hillsborough	59,290.47	61,742.60	55,784,439	1.0074	56,197,244
30 Holmes	782.18	782.18	706,700	0.9374	662,461
31 Indian River	5,209.81	5,408.50	4,886,580	1.0001	4,887,069
32 Jackson	1,757.23	1,844.58	1,666,578	0.9325	1,554,084
33 Jefferson	140.26	140.36	126,815	0.9491	120,360
34 Lafayette	324.64	324.64	293,312	0.9190	269,554
35 Lake	12,279.48	12,778.00	11,544,923	0.9776	11,286,317
36 Lee	27,603.44	28,167.42	25,449,264	1.0105	25,716,481
37 Leon	9,460.47	9,811.96	8,865,106	0.9714	8,611,564
38 Levy	1,394.30	1,405.32	1,269,707	0.9458	1,200,889
39 Liberty	345.55	350.71	316,866	0.9311	295,034
40 Madison	688.90	691.39	624,671	0.9255	578,133
41 Manatee	13,556.63	13,816.59	12,483,289	0.9872	12,323,503
42 Marion	12,203.23	12,394.44	11,198,377	0.9509	10,648,537
43 Martin	5,973.76	6,398.43	5,780,982	1.0113	5,846,307
44 Monroe	2,317.10	2,368.95	2,140,346	1.0271	2,198,349
45 Nassau	3,603.25	3,667.99	3,314,029	0.9894	3,278,900
46 Okaloosa	8,514.36	8,891.48	8,033,452	0.9896	7,949,904
47 Okeechobee	1,648.27	1,658.39	1,498,355	0.9769	1,463,743
48 Orange	60,409.02	62,982.72	56,904,888	1.0054	57,212,174
49 Osceola	20,437.64	21,182.91	19,138,759	0.9868	18,886,127
50 Palm Beach	58,133.37	60,313.82	54,493,536	1.0430	56,836,758
51 Pasco	20,265.58	21,093.45	19,057,932	0.9858	18,787,309
52 Pinellas	29,392.05	30,457.30	27,518,171	1.0026	27,589,718
53 Polk	30,641.21	31,565.78	28,519,682	0.9708	27,686,907
54 Putnam	2,712.19	2,734.62	2,470,729	0.9616	2,375,853
55 St. Johns	11,680.96	12,054.96	10,891,656	1.0013	10,905,815
56 St. Lucie	12,634.90	12,859.92	11,618,938	0.9952	11,563,167
57 Santa Rosa	8,259.72	8,440.85	7,626,308	0.9713	7,407,433
58 Sarasota	12,963.90	13,689.55	12,368,508	1.0058	12,440,245
59 Seminole	20,985.94	21,302.53	19,246,836	0.9940	19,131,355
60 Sumter	2,358.54	2,367.60	2,139,127	0.9625	2,058,910
61 Suwannee	1,591.03	1,594.48	1,440,613	0.9338	1,345,244
62 Taylor	609.81	610.09	551,216	0.9266	510,757
63 Union	579.50	587.72	531,005	0.9623	510,986
64 Volusia	18,324.92	19,082.83	17,241,337	0.9643	16,625,821
65 Wakulla	1,496.05	1,514.89	1,368,703	0.9515	1,302,321
66 Walton	2,541.80	2,545.76	2,300,094	0.9721	2,235,921
67 Washington	863.73	868.09	784,319	0.9373	735,142
69 FAMU Lab School	138.30	138.30	124,954	0.9714	121,380
70 FAU Palm Beach	550.72	550.72	497,576	1.0430	518,972
71 FAU St Lucie	2.00	2.00	1,807	0.9952	1,798
72 FSU Broward	3.02	3.02	2,729	1.0219	2,789
73 FSU Leon	617.55	617.83	558,209	0.9714	542,244
74 UF Lab School	452.49	461.12	416,622	0.9726	405,207
75 Fla Virtual School	0.00	0.00	0	1.0000	0
Total	820,965.71	848,624.86	766,732,562		767,756,408

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Required Local Effort - Equalization to Prior Year Assessment Levels

District	2017-2018	2017-2018 Assessment Ratios	2017-2018 Equalization Factors	2017-2018		2018-2019 School Taxable Value	2018-2019 Millage Rate Adj.	2018-2019 Equalized RLE Mills
	School Taxable Value			Unequalized RLE Revenue	Equalization Amount			
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	15,296,680,670	98.7	(0.023303)	63,262,176	(1,474,198)	16,372,300,173	(0.094)	3.997
2 Baker	939,462,215	98.2	(0.018330)	3,885,315	(71,218)	1,010,737,119	(0.073)	4.018
3 Bay	16,691,764,799	96.2	0.002079	69,031,798	143,517	17,164,574,838	0.009	4.100
4 Bradford	980,884,385	96.7	(0.003102)	4,056,624	(12,584)	1,021,437,393	(0.013)	4.078
5 Brevard	38,759,682,715	97.0	(0.006186)	160,297,645	(991,601)	40,897,132,806	(0.025)	4.066
6 Broward	193,471,849,512	98.3	(0.019329)	800,137,659	(15,465,861)	204,818,235,862	(0.079)	4.012
7 Calhoun	450,830,323	95.0	0.014737	1,864,490	27,477	461,652,131	0.062	4.153
8 Charlotte	17,069,863,012	95.8	0.006263	70,595,491	442,140	18,493,461,695	0.025	4.116
9 Citrus	9,482,456,430	96.3	0.001038	39,216,405	40,707	9,958,723,147	0.004	4.095
10 Clay	11,149,208,791	100.0	(0.036000)	48,109,560	(1,659,944)	11,860,783,059	(0.146)	3.945
11 Collier	88,650,392,928	98.2	(0.018330)	366,629,657	(6,720,322)	95,389,921,867	(0.073)	4.018
12 Columbia	2,733,072,573	93.5	0.031016	11,303,114	350,577	2,819,278,476	0.130	4.221
13 Miami-Dade	305,125,757,799	94.5	0.020106	1,261,902,494	25,371,812	322,333,396,951	0.082	4.173
14 DeSoto	1,678,605,387	98.2	(0.018330)	6,942,175	(127,250)	1,792,773,206	(0.074)	4.017
15 Dixie	528,280,461	97.0	(0.006186)	2,184,799	(13,515)	546,932,047	(0.028)	4.065
18 Duval	64,320,200,875	97.6	(0.012295)	266,007,768	(3,270,566)	68,805,672,356	(0.050)	4.041
17 Escambia	17,900,851,479	93.5	0.031016	74,032,193	2,296,182	19,100,344,735	0.125	4.216
18 Flagler	8,906,402,211	94.4	0.021186	36,834,029	780,366	9,520,892,848	0.085	4.176
19 Franklin	1,944,151,488	97.8	(0.014315)	8,040,388	(115,098)	1,996,135,570	(0.060)	4.031
20 Gadsden	1,520,798,787	93.1	0.035446	6,289,537	222,939	1,566,231,588	0.148	4.239
21 Gilchrist	710,291,976	96.5	(0.001036)	2,937,540	(3,043)	740,924,366	(0.004)	4.087
22 Glades	640,625,509	99.3	(0.029204)	2,649,422	(77,374)	669,153,417	(0.120)	3.971
23 Gulf	1,823,834,953	100.7	(0.042701)	7,542,798	(322,085)	1,918,102,553	(0.175)	3.916
24 Hamilton	775,038,498	99.9	(0.035035)	3,205,311	(112,298)	815,167,728	(0.144)	3.947
25 Hardee	1,611,310,501	96.5	(0.001036)	6,663,865	(6,904)	1,676,906,371	(0.004)	4.087
26 Hendry	2,019,244,350	97.6	(0.012295)	8,350,948	(102,675)	2,121,163,033	(0.050)	4.041
27 Hernando	9,333,042,344	96.0	0.004167	38,598,477	160,840	9,881,159,685	0.017	4.108
28 Highlands	5,189,041,813	96.7	(0.003102)	21,377,503	(66,313)	5,578,422,383	(0.012)	4.079
29 Hillsborough	94,188,312,804	94.2	0.023355	389,532,721	9,097,537	101,675,328,748	0.093	4.184
30 Holmes	516,702,629	99.1	(0.027245)	2,136,917	(58,220)	531,525,598	(0.114)	3.977
31 Indian River	17,678,299,914	97.5	(0.011282)	73,111,791	(824,847)	19,174,398,334	(0.045)	4.046
32 Jackson	1,670,048,550	95.9	0.005214	6,906,786	36,012	1,708,408,263	0.022	4.113
33 Jefferson	630,569,141	93.7	0.028815	2,607,832	75,145	666,656,224	0.117	4.208
34 Lafayette	284,541,762	97.1	(0.007209)	1,178,774	(8,483)	298,018,555	(0.030)	4.061
35 Lake	21,113,566,012	95.8	0.006263	87,318,953	546,879	22,703,362,740	0.025	4.116
36 Lee	81,973,613,642	94.9	0.015806	339,016,634	5,358,497	87,865,052,949	0.064	4.155
37 Leon	16,953,001,597	96.2	0.002079	70,112,190	145,763	17,930,282,748	0.008	4.099
38 Levy	1,873,722,506	96.3	0.001038	7,749,117	8,044	2,011,828,383	0.004	4.095
39 Liberty	248,816,055	99.5	(0.031156)	1,029,024	(32,060)	281,178,889	(0.119)	3.972
40 Madison	738,377,832	95.1	0.013670	3,053,694	41,744	760,133,899	0.057	4.148
41 Manatee	35,849,173,561	96.2	0.002079	148,260,710	308,234	38,794,518,356	0.008	4.099
42 Marion	18,258,221,824	96.7	(0.003102)	75,510,163	(234,233)	19,107,408,502	(0.013)	4.078
43 Martin	22,442,764,243	95.8	0.006263	92,816,091	581,307	23,718,796,724	0.026	4.117
44 Monroe	27,428,922,458	95.9	0.005214	113,437,246	591,462	28,957,434,992	0.021	4.112
45 Nassau	8,478,613,984	96.6	(0.002070)	35,056,563	(72,567)	9,012,938,027	(0.008)	4.083
46 Okaloosa	17,538,866,021	95.5	0.009424	72,535,137	683,571	18,521,620,452	0.038	4.129
47 Okeechobee	1,883,689,939	95.5	0.009424	7,790,339	73,416	2,070,163,409	0.037	4.128
48 Orange	132,185,903,582	97.7	(0.013306)	546,678,598	(7,274,105)	142,393,431,335	(0.053)	4.038
49 Osceola	24,597,378,050	94.3	0.022269	101,726,884	2,265,356	26,747,856,788	0.088	4.179
50 Palm Beach	190,165,751,792	96.7	(0.003102)	786,464,696	(2,439,613)	202,330,006,444	(0.013)	4.078
51 Pasco	27,307,574,009	97.5	(0.011282)	112,935,388	(1,274,137)	29,584,480,872	(0.045)	4.046
52 Pinellas	80,533,507,010	98.9	(0.025278)	333,060,814	(8,419,111)	85,804,990,427	(0.102)	3.989
53 Polk	35,068,873,988	98.3	(0.019329)	145,033,641	(2,803,355)	37,626,658,457	(0.078)	4.013
54 Putnam	3,803,972,825	100.6	(0.041750)	15,732,014	(656,812)	4,028,395,650	(0.170)	3.921
55 St. Johns	25,826,921,360	97.5	(0.011282)	106,811,882	(1,205,052)	27,914,033,387	(0.045)	4.046
56 St. Lucie	21,313,882,731	96.1	0.003122	88,147,399	275,196	22,969,128,139	0.012	4.103
57 Santa Rosa	9,861,255,888	94.7	0.017951	40,782,999	732,096	10,473,331,537	0.073	4.164
58 Sarasota	58,860,022,628	94.0	0.025532	243,426,218	6,215,158	62,825,742,908	0.103	4.194
59 Seminole	33,586,360,019	96.9	(0.005160)	138,902,437	(716,737)	35,493,482,217	(0.021)	4.070
60 Sumter	11,891,014,524	95.8	0.006263	49,177,431	307,998	12,938,056,132	0.025	4.116
61 Suwannee	1,822,179,017	100.4	(0.039841)	7,535,949	(300,240)	1,910,742,076	(0.164)	3.927
62 Taylor	1,395,870,491	94.4	0.021186	5,772,874	122,304	1,440,501,872	0.088	4.179
63 Union	260,876,415	95.4	0.010482	1,078,901	11,309	276,540,664	0.043	4.134
64 Volusia	35,018,721,155	97.6	(0.012295)	144,830,360	(1,780,689)	37,569,261,363	(0.049)	4.042
65 Wakulla	1,290,892,456	95.1	0.013670	5,338,718	72,980	1,378,742,993	0.055	4.146
66 Walton	18,479,173,592	92.1	0.046688	76,423,949	3,568,081	19,646,241,411	0.189	4.280
67 Washington	916,273,297	93.8	0.027719	3,789,413	105,039	938,313,487	0.117	4.208
69 FAMU Lab School	0	-	0.000000	0	0	0	0	0.000
70 FAU Palm Beach	0	-	0.000000	0	0	0	0	0.000
71 FAU St. Lucie	0	-	0.000000	0	0	0	0	0.000
72 FSU Broward	0	-	0.000000	0	0	0	0	0.000
73 FSU Leon	0	-	0.000000	0	0	0	0	0.000
74 UF Lab School	0	-	0.000000	0	0	0	0	0.000
75 Fla Virtual School	0	-	0.000000	0	0	0	0	0.000
State	1,903,618,856,087	96.4	0.000000	7,872,758,428	2,346,575	2,029,410,611,154		4.091

FLORIDA EDUCATION FINANCE PROGRAM
2018-2019 FEFP - FINAL CONFERENCE CALCULATION AS FUNDED IN HB 5001 AND CS/SB 7026

Required Local Effort Millage Rates - 90 Percent Adjustment and Total Required Local Effort

District	2018-2019 School Taxable Value	Equalized Required Local Effort	Gross State & Local FEFP	Gross State & Local FEFP x 90%	Unequalized RLE Above Column 4	Column 5 Millage Equivalent	Revised Required Local Effort Millage	Total Required Local Effort
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	16,372,300,173	62,822,480	168,134,458	151,321,012	0	0.000	3.997	62,822,480
2 Baker	1,010,737,119	3,898,696	30,255,800	27,230,220	0	0.000	4.018	3,898,696
3 Bay	17,164,574,838	67,559,767	158,650,308	142,785,277	0	0.000	4.100	67,559,767
4 Bradford	1,021,437,393	3,998,805	20,841,705	18,757,535	0	0.000	4.078	3,998,805
5 Brevard	40,897,132,806	159,636,232	420,700,099	378,630,089	0	0.000	4.066	159,636,232
6 Broward	204,818,235,862	788,861,532	1,519,584,191	1,367,625,772	0	0.000	4.012	788,861,532
7 Calhoun	461,652,131	1,840,552	14,972,591	13,475,332	0	0.000	4.153	1,840,552
8 Charlotte	18,493,461,695	73,074,325	87,242,366	78,518,129	0	0.000	4.116	73,074,325
9 Citrus	9,958,723,147	39,149,732	87,185,659	78,467,093	0	0.000	4.095	39,149,732
10 Clay	11,860,783,059	44,919,158	221,654,178	199,488,760	0	0.000	3.945	44,919,158
11 Collier	95,389,921,867	367,945,638	278,247,875	250,423,088	117,522,550	1.283	2.735	250,455,779
12 Columbia	2,819,278,476	11,424,167	60,304,828	54,274,345	0	0.000	4.221	11,424,167
13 Miami-Dade	322,333,396,951	1,291,293,375	1,985,871,826	1,787,284,643	0	0.000	4.173	1,291,293,375
14 DeSoto	1,792,773,206	6,913,507	29,849,765	26,864,789	0	0.000	4.017	6,913,507
15 Dixie	546,932,047	2,134,348	14,530,780	13,077,702	0	0.000	4.065	2,134,348
16 Duval	68,805,672,356	266,921,973	744,443,982	669,999,584	0	0.000	4.041	266,921,973
17 Escambia	19,100,344,735	77,305,971	230,148,025	207,133,223	0	0.000	4.216	77,305,971
18 Flagler	9,520,892,848	38,168,879	72,733,450	65,460,105	0	0.000	4.176	38,168,879
19 Franklin	1,996,135,570	7,724,566	8,065,849	7,259,264	465,302	0.243	3.788	7,258,907
20 Gadsden	1,566,231,588	6,373,685	29,835,022	26,851,520	0	0.000	4.239	6,373,685
21 Gilchrist	740,924,366	2,907,032	17,680,198	15,912,178	0	0.000	4.087	2,907,032
22 Glades	669,153,417	2,550,920	11,871,544	10,684,390	0	0.000	3.971	2,550,920
23 Gulf	1,918,102,553	7,210,838	12,003,805	10,803,425	0	0.000	3.916	7,210,838
24 Hamilton	815,167,728	3,088,768	10,819,182	9,737,264	0	0.000	3.947	3,088,768
25 Hardee	1,676,906,371	6,579,376	30,864,798	27,778,318	0	0.000	4.087	6,579,376
26 Hendry	2,121,163,033	8,228,755	44,634,110	40,170,699	0	0.000	4.041	8,228,755
27 Hernando	9,881,159,685	38,968,132	131,952,655	118,757,390	0	0.000	4.108	38,968,132
28 Highlands	5,578,422,383	21,844,210	71,538,984	64,385,086	0	0.000	4.079	21,844,210
29 Hillsborough	101,675,328,748	408,393,192	1,257,726,769	1,131,954,092	0	0.000	4.184	408,393,192
30 Holmes	531,525,598	2,029,322	20,642,300	18,578,070	0	0.000	3.977	2,029,322
31 Indian River	19,174,398,334	74,476,431	96,882,393	87,194,154	0	0.000	4.046	74,476,431
32 Jackson	1,708,408,263	6,745,616	39,696,193	35,726,574	0	0.000	4.113	6,745,616
33 Jefferson	666,656,224	2,693,078	4,988,592	4,489,733	0	0.000	4.208	2,693,078
34 Lafayette	298,018,555	1,161,843	7,965,322	7,168,790	0	0.000	4.061	1,161,843
35 Lake	22,703,362,740	89,709,159	244,536,297	220,082,667	0	0.000	4.116	89,709,159
36 Lee	87,865,052,949	350,476,123	534,381,052	480,942,947	0	0.000	4.155	350,476,123
37 Leon	17,930,282,748	70,556,380	200,045,293	180,040,764	0	0.000	4.099	70,556,380
38 Levy	2,011,828,383	7,908,900	35,087,487	31,578,738	0	0.000	4.095	7,908,900
39 Liberty	281,178,689	1,072,168	10,054,867	9,049,380	0	0.000	3.972	1,072,168
40 Madison	760,133,899	3,026,914	17,451,203	15,706,083	0	0.000	4.148	3,026,914
41 Manatee	38,794,518,356	152,657,982	271,000,265	243,900,239	0	0.000	4.099	152,657,982
42 Marion	19,107,408,502	74,803,211	246,622,698	221,960,428	0	0.000	4.078	74,803,211
43 Martin	23,718,796,724	93,744,275	108,535,391	97,681,852	0	0.000	4.117	93,744,275
44 Monroe	28,957,434,992	114,310,054	47,896,111	43,106,500	71,203,554	2.581	1.551	43,116,462
45 Nassau	9,012,938,027	35,327,833	89,704,535	82,734,082	0	0.000	4.083	35,327,833
46 Okaloosa	18,521,620,452	73,416,740	187,502,503	168,752,253	0	0.000	4.129	73,416,740
47 Okeechobee	2,070,163,409	8,203,809	39,145,949	35,231,354	0	0.000	4.128	8,203,809
48 Orange	142,393,431,335	551,985,289	1,184,529,155	1,066,076,240	0	0.000	4.038	551,985,289
49 Osceola	26,747,856,788	107,308,122	398,952,093	359,056,884	0	0.000	4.179	107,308,122
50 Palm Beach	202,330,006,444	792,097,896	1,127,413,130	1,014,671,817	0	0.000	4.078	792,097,896
51 Pasco	29,584,480,872	114,910,857	434,990,138	391,491,124	0	0.000	4.046	114,910,857
52 Pinellas	85,804,990,427	328,585,063	560,712,608	504,641,347	0	0.000	3.989	328,585,063
53 Polk	37,626,658,457	144,955,949	606,656,981	545,991,283	0	0.000	4.013	144,955,949
54 Putnam	4,028,395,650	15,163,526	64,469,553	58,022,598	0	0.000	3.921	15,163,526
55 St. Johns	27,914,033,387	108,422,572	230,826,731	207,744,058	0	0.000	4.046	108,422,572
56 St. Lucie	22,969,128,139	90,472,639	231,044,430	207,939,987	0	0.000	4.103	90,472,639
57 Santa Rosa	10,473,331,537	41,866,514	166,101,447	149,491,302	0	0.000	4.164	41,866,514
58 Sarasota	62,825,742,908	252,951,519	251,147,178	226,032,460	26,919,059	0.446	3.748	226,052,049
59 Seminole	35,493,482,217	138,680,134	366,250,742	347,625,668	0	0.000	4.070	138,680,134
60 Sumter	12,938,056,132	51,122,917	45,987,908	41,389,117	9,733,800	0.784	3.332	41,385,219
61 Suwannee	1,910,742,076	7,203,345	34,523,394	31,071,055	0	0.000	3.927	7,203,345
62 Taylor	1,440,501,872	5,779,063	16,312,836	14,681,552	0	0.000	4.179	5,779,063
63 Union	276,540,664	1,097,490	14,999,965	13,499,969	0	0.000	4.134	1,097,490
64 Volusia	37,569,261,363	145,780,756	353,264,575	317,938,118	0	0.000	4.042	145,780,756
65 Wakulla	1,378,742,993	5,487,618	31,013,798	27,912,418	0	0.000	4.146	5,487,618
66 Walton	19,646,241,411	80,722,477	51,783,834	46,605,451	34,117,026	1.809	2.471	46,604,028
67 Washington	938,313,487	3,790,486	21,781,552	19,603,397	0	0.000	4.208	3,790,486
69 FAMU Lab School	0	0	4,628,644	4,165,780	0	0.000	0.000	0
70 FAU Palm Beach	0	0	8,217,608	7,395,847	0	0.000	0.000	0
71 FAU St Lucie	0	0	8,905,821	8,015,239	0	0.000	0.000	0
72 FSU Broward	0	0	4,680,051	4,212,046	0	0.000	0.000	0
73 FSU Leon	0	0	11,212,937	10,091,643	0	0.000	0.000	0
74 UF Lab School	0	0	8,089,000	7,280,100	0	0.000	0.000	0
75 Fla Virtual School	0	0	181,836,879	163,653,191	0	0.000	0.000	0
State	2,029,410,611,154	7,972,442,481	16,394,816,241	14,755,334,623	259,961,291		4.091	7,712,537,754

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 2b

DATE OF SCHOOL BOARD WORKSHOP: March 27, 2018

TITLE OF AGENDA ITEMS: Purchase Order Notification per Board Policy

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: Pursuant to Board Policy, below is a Purchase Order requiring Board notification:

<u>PO#</u>	<u>Amount</u>	<u>Vendor</u>	<u>Description</u>
0161800132	\$12,348	Zspace, Inc.	Licenses and Related Costs

FUND SOURCE: 4200 Fund Federal Projects

AMOUNT: \$ 12,348

PREPARED BY: Bonnie Wood

POSITION: Finance Director

PO DATE
03/07/2018



PURCHASE ORDER NUMBER
0161800132

PRINTED 03/20/2018

The School Board of Gadsden County
 Attention: Accounts Payable
 35 Martin Luther King, Jr. Blvd
 Quincy, FL 32351

VENDOR KEY : ZSPACE I000
 FISCAL YEAR : 2017-2018
 ENTERED BY : ESTRAJAQ000
 ORIGINAL REQ # : 0000001038

VENDOR:
 ZSPACE INC.
 490 DE GUIGNE DRIVE STE 200
 SUNNYVALE, CA 94085

SHIP TO:
 GADSDEN COUNTY PUBLIC SCHOOLS
 35 MARTIN LUTHER KING JR BLVD
 QUINCY, FL 32351

ATTN: Rose Raynak

QUANTITY	UNIT	DESCRIPTION OF ITEMS OR MATERIALS	UNIT PRICE	AMOUNT
		District Purposes Only SAM Checked/Vendor not sub-recipient; No state of consortia pricing found per S.287.056, F.S.		
2	EA	ZSP-03-US-24----ZSP-AIO-GL - zSpace All-In-One System + shipping	3425.00000	6,850.00
2	EA	EDU-SW-STU-02-00----zSpace Studio & Leopoldy - Perpetual license/system	250.00000	500.00
2	EA	HW-ZVU-03-00----zView Camera and Armature for zSpace	199.00000	398.00
2	EA	SW-PRM-ZVU-01-00----zView Software License - Perpetual/system	150.00000	300.00
2	EA	EDU-SW-CSA-01-12----VIVED Science - Annual license per system 12-term (months)	500.00000	1,000.00
2	EA	EDU-SW-VBD-01-12----Visible Body Human Anatomy Atlas - Annual License per system 12-term(months)	200.00000	400.00
1	EA	EDU-SVC-RPD-00-01----Remote Professional Development for zSpace designed to train end users on the technology, hardware, software, and instructional application of zSpace. Limited to 3 or fewer users and includes 3 hours of remote sessions.	1000.00000	1,000.00
1	EA	EDU-SVC-RTS-00-01----Remote Technical Services for zSpace. Designed to support the setup and installation of zSpace hardware, software, and network configuration or needed remote technical remediation and support. Limited to 5 or fewer units.		
2	EA	EDU-SW-PSC-01-12----zSpace's Newton's Park, Franklin's Lab, Curie's Elements and Euclid's Shapes - Annual License/system 12-term(months) Quote# Q-00852	500.00000	1,000.00
2	EA	HW-PCA-01-03----Portable carrying case for zSpace, including	450.00000	900.00

CONTINUED ON NEXT PAGE

State Tax Exemption # - 85-8012621915C-2 | FEID # - 59-6000615
 All items purchased under this order must be received and invoiced by 06/30/2018
 Cancellations must be in writing. No backorders without buyer approval.

PAGE TOTAL	12,348.00
TOTAL	12,348.00

PO DATE
03/07/2018



PURCHASE ORDER NUMBER
0161800132

PRINTED 03/20/2018

The School Board of Gadsden County
 Attention: Accounts Payable
 35 Martin Luther King, Jr. Blvd
 Quincy, FL 32351

VENDOR KEY : ZSPACE I000
 FISCAL YEAR : 2017-2018
 ENTERED BY : ESTRAJAQ000
 ORIGINAL REQ # : 0000001038

VENDOR:
 ZSPACE INC.
 490 DE GUIGNE DRIVE STE 200
 SUNNYVALE, CA 94085

SHIP TO:
 GADSDEN COUNTY PUBLIC SCHOOLS
 35 MARTIN LUTHER KING JR BLVD
 QUINCY, FL 32351

ATTN: Rose Raynak

QUANTITY	UNIT	DESCRIPTION OF ITEMS OR MATERIALS	UNIT PRICE	AMOUNT
		foam Quote # Q-00972		
ACCOUNT SUMMARY (FOR INTERNAL USE)				
ACCOUNT NUMBER		ACCOUNT AMOUNT		
		4200E5100 3600 0201 42212 80000 00000		1,350.00
		4200E5100 3600 0231 42212 80000 00000		1,350.00
		4200E5100 5100 0201 42212 80000 00000		450.00
		4200E5100 5100 0231 42212 80000 00000		450.00
		4200E5100 6430 0201 42212 80000 00000		3,874.00
		4200E5100 6430 0231 42212 80000 00000		3,874.00
		4200E6400 3900 0201 42212 80000 00000		500.00
		4200E6400 3900 0231 42212 80000 00000		500.00
NOTES				
Federal Programs				
			PAGE TOTAL	0.00
			TOTAL	12,348.00

State Tax Exemption # - 85-8012621915C-2 | FEID # - 59-6000615
 All items purchased under this order must be received and invoiced by 06/30/2018
 Cancellations must be in writing. No backorders without buyer approval.

PURCHASE APPROVED BY:

Rose P. Milton

 Superintendent of Schools

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 2c

DATE OF SCHOOL BOARD WORKSHOP: March 27, 2018

TITLE OF AGENDA ITEMS: Financial and Federal Single Audit for the Fiscal Year Ended June 30, 2017

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: Review of Financial and Federal Single Audit performed by the State of Florida Auditor General for the period ended June 30, 2017

PREPARED BY: Bonnie Wood

POSITION: Finance Director

STATE OF FLORIDA AUDITOR GENERAL

Financial and Federal Single Audit

**GADSDEN COUNTY
DISTRICT SCHOOL BOARD**

For the Fiscal Year Ended
June 30, 2017



Sherrill F. Norman, CPA
Auditor General

Board Members and Superintendent

During the 2016-17 fiscal year, Roger P. Milton served as Superintendent of the Gadsden County Schools from 11-22-16, Reginald C. James served as Superintendent before that date, and the following individuals served as School Board Members:

	<u>District No.</u>
Audrey D. Lewis from 11-22-16 ^a	1
Steve Scott, Vice Chair from 11-22-16	2
Isaac Simmons Jr., Chair from 11-22-16, Vice Chair through 11-21-16	3
Charlie D. Frost	4
Tyron D. Smith from 11-22-16	5
Roger P. Milton, Chair through 11-21-16	5

^a Board Member position vacant through 11-21-16.

The Auditor General conducts audits of governmental entities to provide the Legislature, Florida's citizens, public entity management, and other stakeholders unbiased, timely, and relevant information for use in promoting government accountability and stewardship and improving government operations.

The team leader was Cheryl B. Buchanan, CPA, and the audit was supervised by Edward A. Waller, CPA.

Please address inquiries regarding this report to Micah E. Rodgers, CPA, Audit Manager, by e-mail at micahrodgers@aud.state.fl.us or by telephone at (850) 412-2905.

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FLAuditor.gov

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State of Florida Auditor General

Claude Pepper Building, Suite G74 • 111 West Madison Street • Tallahassee, FL 32399-1450 • (850) 412-2722

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SUMMARY

SUMMARY OF REPORT ON FINANCIAL STATEMENTS

Our audit disclosed that the Gadsden County District School Board (District's) basic financial statements were presented fairly, in all material respects, in accordance with prescribed financial reporting standards, with the exception of the aggregate discretely presented component units; and the school internal funds, which comprise a significant portion of the aggregate remaining fund information.

SUMMARY OF REPORT ON INTERNAL CONTROL AND COMPLIANCE

We noted a certain matter involving the District's internal control over financial reporting and its operation that we consider to be a material weakness, as summarized below.

We also noted certain matters involving the District's internal control over financial reporting and its operation that we consider to be significant deficiencies, as summarized below. However, these significant deficiencies are not considered to be material weaknesses.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* issued by the Comptroller General of the United States.

Material Weakness

Finding No. 2017-001: The District did not always document appropriate monitoring of charter schools. In addition, one of the District's two charter schools terminated in July 2017 and did not provide an audit report of its 2016-17 fiscal year financial statements to the District for consideration in the audit of the District financial statements.

Significant Deficiencies

Finding No. 2017-002: District financial reporting procedures for pension expenses and related liabilities and capital assets need improvement.

Finding No. 2017-003: District accountability over school internal funds needs to be enhanced.

SUMMARY OF REPORT ON FEDERAL AWARDS

We audited the District's compliance with applicable Federal awards requirements. The Title I, Twenty-First Century, and Head Start programs were audited as major Federal programs. The results of our audit indicated that the District materially complied with the requirements that could have a direct and material effect on each of its major Federal programs.

AUDIT OBJECTIVES AND SCOPE

Our audit objectives were to determine whether the School Board and its officers with administrative and stewardship responsibilities for District operations had:

- Presented the District's basic financial statements in accordance with generally accepted accounting principles;

- Established and implemented internal control over financial reporting and compliance with requirements that could have a direct and material effect on the financial statements or on the District's major Federal programs;
- Complied with the various provisions of laws, rules, regulations, contracts, and grant agreements that are material to the financial statements, and those applicable to the District's major Federal programs; and
- Taken corrective actions for findings included in our report No. 2017-189.

The scope of this audit included an examination of the District's basic financial statements and the accompanying Schedule of Expenditures of Federal Awards, as of and for the fiscal year ended June 30, 2017. We obtained an understanding of the District's environment, including its internal control, and assessed the risk of material misstatement necessary to plan the audit of the basic financial statements and Federal awards. We also examined various transactions to determine whether they were executed, in both manner and substance, in accordance with governing provisions of laws, rules, regulations, contracts, and grant agreements.

AUDIT METHODOLOGY

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

Claude Denson Pepper Building, Suite G74
111 West Madison Street
Tallahassee, Florida 32399-1450



Phone: (850) 412-2722
Fax: (850) 488-6975

The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Gadsden County District School Board, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements. We were not engaged to audit the financial statements of the aggregate discretely presented component units. These financial statements collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the school internal funds, which represent 18 percent of the assets and 100 percent of the liabilities of the aggregate remaining fund information. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the school internal funds, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Because of the matter described in the "Basis for Disclaimer of Opinion"

paragraph; however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the aggregate discretely presented component units. The financial statements of the school internal funds were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

Except for the matter described in the Basis of Disclaimer of Opinion paragraph, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unmodified and qualified audit opinions.

Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units

During the 2016-17 fiscal year, the Board sponsored two charter schools: Crossroad Academy Charter School and Galloway Academy Foreign Language Immersion Charter School (Galloway Academy Charter School). The financial statements of Galloway Academy Charter School have not been audited, and we were not engaged to audit these financial statements as part of our audit of the Gadsden County District School Board's basic financial statements. Although required to be included in the aggregate discretely presented component units on the accompanying basic financial statements, the District did not report Galloway Academy Charter School financial statement information because the information was not audited. In July 2017, the Commissioner of Education terminated the Galloway Academy Charter School and the Galloway Academy Charter School ceased operations.

Disclaimer of Opinion on the Aggregate Discretely Presented Component Units

Because of the significance of the matter described in the "Basis for Disclaimer of Opinion on the Aggregate Discretely Presented Component Units" paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on the financial statements of the aggregate discretely presented component units of the Gadsden County District School Board. Accordingly, we do not express an opinion on these financial statements.

Basis for Qualified Opinions on the Aggregate Remaining Fund Information

Audits of the school and activity funds, commonly called the school internal funds, are performed by other auditors pursuant to State Board of Education Rule 6A-1.087, Florida Administrative Code. The auditors of the school internal funds reported that the District was unable to provide complete and sufficient documentary evidence to support the revenues at one school. As a result, the auditors qualified their opinion on the school internal funds.

Qualified Opinion on the Aggregate Remaining Fund Information

In our opinion, based on our audit and the report of other auditors, except for the possible effects of the matter described in the “Basis for Qualified Opinion on the Aggregate Remaining Fund Information” paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of the aggregate remaining funds information of the Gadsden County District School Board, as of June 30, 2017, and the changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Gadsden County District School Board, as of June 30, 2017, and the respective changes in financial position thereof for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that **MANAGEMENT’S DISCUSSION AND ANALYSIS**, the **Budgetary Comparison Schedule – General and Major Special Revenue Funds**, **Schedule of Funding Progress – Other Postemployment Benefits Plan**, **Schedule of the District’s Proportionate Share of the Net Pension Liability – Florida Retirement System Pension Plan**, **Schedule of District Contributions – Florida Retirement System Pension Plan**, **Schedule of the District’s Proportionate Share of the Net Pension Liability – Health Insurance Subsidy Pension Plan**, **Schedule of District Contributions – Health Insurance Subsidy Pension Plan**, and **Notes to Required Supplementary Information**, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District’s basic financial statements. The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying **SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS** is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated February 21, 2018, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements and other matters included under the heading **INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 21, 2018

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, 2017. 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 2016-17 fiscal year are as follows:

- In total, net position decreased by \$3.6 million, or 8.2 percent for the 2016-17 fiscal year primarily due to an increase of \$8.2 million in the net pension liability.
- General revenues total \$53.2 million, or 88 percent of all revenues for the 2016-17 fiscal year, compared to \$51.6 million, or 87.6 percent for the 2015-16 fiscal year.
- The unassigned fund balance of the General Fund, representing the net current financial resources available for general appropriation by the Board, totaled \$1.9 million at June 30, 2017, or 4.2 percent of General Fund expenditures, as compared to \$2.9 million at June 30, 2016, or 6.7 percent of General Fund expenditures and \$1.7 million at June 30, 2015, or 3.9 percent of General Fund expenditures.
- During the current fiscal year, General Fund expenditures exceeded revenues by \$2.2 million. This may be compared to the 2015-16 fiscal year's result in which General Fund expenditures exceeded revenues by \$0.5 million and the 2014-15 fiscal year's results in which General Fund expenditures exceeded revenues by \$1.2 million.
- The total long-term debt decreased by \$1 million, primarily because of principal payments.

OVERVIEW OF 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, 2017.

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 entitywide 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, Special Revenue – Food Service 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, 2017, compared to net position as of June 30, 2016:

Net Position, End of Year

	Governmental Activities	
	6-30-17	6-30-16
Current and Other Assets	\$ 8,323,018	\$ 8,472,857
Capital Assets	64,726,191	67,579,907
Total Assets	73,049,209	76,052,764
Deferred Outflows of Resources	10,800,220	4,612,186
Long-Term Liabilities	36,527,204	29,222,731
Other Liabilities	3,517,402	2,561,189
Total Liabilities	40,044,606	31,783,920
Deferred Inflows of Resources	3,252,255	4,718,076
Net Position:		
Net Investment in Capital Assets	61,779,909	63,683,275
Restricted	2,142,943	2,261,732
Unrestricted (Deficit)	(23,370,284)	(21,782,053)
Total Net Position	\$ 40,552,568	\$ 44,162,954

The largest portion of the District's net position is investment in capital assets (e.g., land; buildings; furniture, fixtures, 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 position represents resources that are subject to external restrictions on how they may be used. The deficit unrestricted net position was the result, in part, of accruing \$2.3 million in compensated absences payable, \$3.4 million in other postemployment benefit obligations, and \$27.9 million in net pension liability.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2017, and June 30, 2016, are as follows:

Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-17	6-30-16
Program Revenues:		
Charges for Services	\$ 227,825	\$ 281,923
Operating Grants and Contributions	6,569,689	6,626,304
Capital Grants and Contributions	451,387	393,846
General Revenues:		
Property Taxes, Levied for Operational Purposes	7,693,589	7,994,793
Property Taxes, Levied for Capital Projects	2,179,186	2,148,936
Grants and Contributions Not Restricted to Specific Programs	41,486,264	40,493,362
Unrestricted Investment Earnings	47,233	15,740
Miscellaneous	1,761,862	989,793
Total Revenues	60,417,035	58,944,697
Functions/Program Expenses:		
Instruction	29,129,609	26,743,517
Student Support Services	2,914,629	2,766,714
Instructional Media Services	640,426	682,710
Instruction and Curriculum Development Services	2,262,545	1,968,140
Instructional Staff Training Services	1,682,735	958,126
Instruction-Related Technology Board	200,052	384,457
	434,975	604,403
General Administration	1,015,009	1,044,013
School Administration	3,669,153	3,212,472
Facilities Acquisition and Construction	377,972	434,503
Fiscal Services	452,375	496,746
Food Services	5,051,463	4,214,911
Central Services	485,070	522,081
Student Transportation Services	3,555,615	3,564,181
Operation of Plant	6,037,125	5,632,582
Maintenance of Plant	973,813	1,189,098
Administrative Technology Services	1,296,601	696,637
Community Services	303,475	75,452
Unallocated Interest on Long-Term Debt	120,590	151,401
Unallocated Depreciation Expense	3,407,738	2,913,719
Loss on Disposal of Capital Assets	16,451	-
Total Functions/Program Expenses	64,027,421	58,255,863
Change in Net Position	(3,610,386)	688,834
Net Position - Beginning	44,162,954	43,474,120
Net Position - Ending	\$ 40,552,568	\$ 44,162,954

The largest revenue source is the State of Florida (55.5 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 45.5 percent of total governmental expenses in the 2016-17 fiscal year. Overall expenses increased by \$5.8 million, or 10 percent since the prior fiscal year. Some areas of increased spending noted were for Instruction, Instructional Staff Training Services, and Food Services, due mainly to salary increases for the 2016-17 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 \$1.1 during the fiscal year to \$4.1 million at June 30, 2017. Approximately 46.5 percent of this amount is unassigned fund balance (\$1.9 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 (\$0.2 million), or 2) restricted for particular purposes (\$2 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 \$1.9 million, while the total fund balance is \$2 million. As a measure of the General Fund's liquidity, it may be useful to compare the total assigned and unassigned fund balances to General Fund total revenues. The total assigned and unassigned fund balance is 4.4 percent of the total General Fund revenues, while total fund balance represents approximately 4.6 percent of total General Fund revenues.

Total fund balance decreased by \$1 million during the fiscal year primarily due to Board-approved salary increases for all employees.

The District accounts for the operations of the food service program in the Special Revenue – Food Service Fund, with a total fund balance of \$1.2 million. The total fund balance decreased \$0.1 million mainly because of indirect cost paid to the General Fund.

The Special Revenue – Other Fund is used by the District to account for resources of certain Federal grant programs and, for the 2016-17 fiscal year, had revenues and expenditures totaling \$9.7 million each, an increase of \$0.6 million over the 2015-2016 fiscal year. Activity in this fund increased due to

the implementation of additional Twenty-First Century projects, and the release of sequestered Title I funds. 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

There were no significant variances between the General Fund final amended budget and actual reported revenues or the General Fund final budgeted appropriations and the actual expenditures as disclosed in the other required supplementary information (RSI) to the financial statements.

CAPITAL ASSETS AND LONG-TERM DEBT

Capital Assets

The District's investment in capital assets for its governmental activities as of June 30, 2017, is \$64.7 million (net of accumulated depreciation). This investment in capital assets includes land; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; and motor vehicles. The total decrease in capital assets for the current fiscal year was approximately 4.2 percent.

Additional information on the District's capital assets can be found in Notes I.F.4. and II.D. to the financial statements.

Long-Term Debt

At June 30, 2017, the District has total long-term debt outstanding of \$2.9 million comprised of \$0.2 in installment-purchases payable; \$0.5 million for a note payable; and \$2.2 of bonds payable.

Additional information on the District's long-term debt can be found in Notes I.F.6. and II.I. to the financial statements.

OTHER MATTERS OF SIGNIFICANCE

The District's enrollment trend continues to decline which decreases funding available for District operations and will continue to negatively impact the fiscal condition of the District. The District will continue plans to increase efforts to reduce expenses and begin building reserves to offset the reductions in funding.

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.

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BASIC FINANCIAL STATEMENTS

**Gadsden County District School Board
Statement of Net Position
June 30, 2017**

	Primary Government Governmental Activities	Component Units (Unaudited)
ASSETS		
Cash and Cash Equivalents	\$ 5,124,849.76	\$ 3,861,702.00
Investments	6,452.79	-
Accounts Receivable	120,665.25	57,102.00
Due from Other Agencies	2,179,872.94	-
Notes Receivable	693,322.61	-
Prepaid Items	-	19,345.00
Inventories	197,854.91	-
Capital Assets:		
Nondepreciable Capital Assets	1,744,588.29	-
Depreciable Capital Assets, Net	62,981,602.44	3,751,855.00
TOTAL ASSETS	73,049,208.99	7,690,004.00
DEFERRED OUTFLOWS OF RESOURCES		
Pensions	10,800,220.00	-
LIABILITIES		
Accrued Salaries and Benefits	1,045,323.30	284,405.00
Payroll Deductions and Withholdings	1,048,539.94	-
Accounts Payable	1,423,538.13	28,662.00
Due to Other Agencies	-	26,209.00
Accrued Interest Payable	-	44,423.00
Long-Term Liabilities:		
Portion Due Within One Year	1,659,830.46	69,916.00
Portion Due After One Year	34,867,373.70	1,764,293.00
TOTAL LIABILITIES	40,044,605.53	2,217,908.00
DEFERRED INFLOWS OF RESOURCES		
Pensions	3,252,255.00	-
NET POSITION		
Net Investment in Capital Assets	61,779,908.83	-
Restricted for:		
Debt Service	6,452.79	-
Capital Projects	945,184.69	-
Food Service	1,191,305.95	-
Unrestricted	(23,370,283.80)	5,472,096.00
TOTAL NET POSITION	\$ 40,552,568.46	\$ 5,472,096.00

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

**Gadsden County District School Board
Statement of Activities
For the Fiscal Year Ended June 30, 2017**

Functions/Programs	Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions
Primary Government			
Governmental Activities:			
Instruction	\$ 29,129,608.64	\$ 33,948.97	\$ -
Student Support Services	2,914,628.73	-	-
Instructional Media Services	640,426.43	-	-
Instruction and Curriculum Development Services	2,262,544.61	-	-
Instructional Staff Training Services	1,682,735.11	-	-
Instruction-Related Technology	200,052.00	-	-
Board	434,974.55	-	-
General Administration	1,015,009.46	-	-
School Administration	3,669,152.63	-	-
Facilities Acquisition and Construction	377,971.71	-	-
Fiscal Services	452,375.42	-	-
Food Services	5,051,462.81	127,657.67	4,798,459.04
Central Services	485,070.27	-	-
Student Transportation Services	3,555,614.77	66,218.05	1,508,177.00
Operation of Plant	6,037,124.69	-	-
Maintenance of Plant	973,813.07	-	263,053.00
Administrative Technology Services	1,296,601.82	-	-
Community Services	303,474.87	-	-
Unallocated Interest on Long-Term Debt	120,590.01	-	-
Unallocated Depreciation Expense*	3,407,737.69	-	-
Loss on Disposal of Capital Assets	16,450.50	-	-
Total Primary Government	\$ 64,027,419.79	\$ 227,824.69	\$ 6,569,689.04
Component Units			
Charter Schools (Unaudited)	\$ 2,785,140.00	\$ 0.00	\$ 0.00

General Revenues:

Taxes:

Property Taxes, Levied for Operational Purposes

Property Taxes, Levied for Capital Projects

Grants and Contributions Not Restricted to Specific Programs

Unrestricted Investment Earnings

Miscellaneous

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

* This amount excludes the depreciation that is included in the direct expenses of the various functions.

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

Net (Expense) Revenue and Changes in Net Position		
Capital Grants and Contributions	Primary Government Governmental Activities	Component Units (Unaudited)
\$ -	\$ (29,095,659.67)	\$ -
-	(2,914,628.73)	-
-	(640,426.43)	-
-	(2,262,544.61)	-
-	(1,682,735.11)	-
-	(200,052.00)	-
-	(434,974.55)	-
-	(1,015,009.46)	-
-	(3,669,152.63)	-
233,319.74	(144,651.97)	-
-	(452,375.42)	-
-	(125,346.10)	-
-	(485,070.27)	-
-	(1,981,219.72)	-
-	(6,037,124.69)	-
-	(710,760.07)	-
-	(1,296,601.82)	-
-	(303,474.87)	-
218,067.56	97,477.55	-
-	(3,407,737.69)	-
-	(16,450.50)	-
<u>\$ 451,387.30</u>	<u>(56,778,518.76)</u>	<u>-</u>
<u>\$ 0.00</u>	<u>-</u>	<u>(2,785,140.00)</u>

7,693,589.27	-
2,179,185.90	-
41,486,263.75	3,442,689.00
47,232.46	-
1,761,862.18	-
<u>53,168,133.56</u>	<u>3,442,689.00</u>
(3,610,385.20)	657,549.00
<u>44,162,953.66</u>	<u>4,814,547.00</u>
<u>\$ 40,552,568.46</u>	<u>\$ 5,472,096.00</u>

**Gadsden County District School Board
Balance Sheet – Governmental Funds
June 30, 2017**

	General Fund	Special Revenue - Food Service Fund	Special Revenue - Other Fund
ASSETS			
Cash and Cash Equivalents	\$ 3,153,069.57	\$ 1,029,548.70	\$ -
Investments	-	-	-
Accounts Receivable	120,665.25	-	-
Due from Other Funds	561,556.59	-	-
Due from Other Agencies	18,470.24	106,636.93	2,051,812.57
Notes Receivable	693,322.61	-	-
Inventories	58,816.78	139,038.13	-
TOTAL ASSETS	\$ 4,605,901.04	\$ 1,275,223.76	\$ 2,051,812.57
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities:			
Accrued Salaries and Benefits	\$ 857,409.69	\$ 47,402.35	\$ 140,511.26
Payroll Deductions and Withholdings	880,447.34	36,515.46	131,577.14
Accounts Payable	205,370.55	-	1,218,167.58
Due to Other Funds	-	-	561,556.59
Total Liabilities	1,943,227.58	83,917.81	2,051,812.57
Deferred Inflows of Resources:			
Unavailable Revenue - Notes Receivable	693,322.61	-	-
Fund Balances:			
Nonspendable:			
Inventories	58,816.78	139,038.13	-
Restricted for:			
Debt Service	-	-	-
Capital Projects	-	-	-
Food Service	-	1,052,267.82	-
Total Restricted Fund Balance	-	1,052,267.82	-
Unassigned Fund Balance	1,910,534.07	-	-
Total Fund Balances	1,969,350.85	1,191,305.95	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 4,605,901.04	\$ 1,275,223.76	\$ 2,051,812.57

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

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 942,231.49	\$ 5,124,849.76
6,452.79	6,452.79
-	120,665.25
-	561,556.59
2,953.20	2,179,872.94
-	693,322.61
-	197,854.91
<u>\$ 951,637.48</u>	<u>\$ 8,884,574.85</u>

\$ -	\$ 1,045,323.30
-	1,048,539.94
-	1,423,538.13
-	561,556.59
-	4,078,957.96

-	693,322.61
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-	197,854.91
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6,452.79	6,452.79
945,184.69	945,184.69
-	1,052,267.82
<u>951,637.48</u>	<u>2,003,905.30</u>
-	1,910,534.07
<u>951,637.48</u>	<u>4,112,294.28</u>

<u>\$ 951,637.48</u>	<u>\$ 8,884,574.85</u>
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**Gadsden County District School Board
Reconciliation of the Governmental Funds Balance Sheet
to the Statement of Net Position
June 30, 2017**

Total Fund Balances - Governmental Funds \$ 4,112,294.28

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. 64,726,190.73

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. 693,322.61

Long-term liabilities are not due and payable in the fiscal year and, therefore, are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of:

Installment-Purchases Payable	\$	(218,565.83)	
Note Payable		(542,542.90)	
Bonds Payable		(2,185,173.17)	
Compensated Absences Payable		(2,310,154.26)	
Other Postemployment Benefits Payable		(3,366,915.00)	
Net Pension Liability		<u>(27,903,853.00)</u>	(36,527,204.16)

The deferred outflows of resources and deferred inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.

Deferred Outflows Related to Pensions	\$	10,800,220.00	
Deferred Inflows Related to Pensions		<u>(3,252,255.00)</u>	<u>7,547,965.00</u>

Net Position - Governmental Activities **\$ 40,552,568.46**

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

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**Gadsden County District School Board
Statement of Revenues, Expenditures, and Changes in
Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2017**

	General Fund	Special Revenue - Food Service Fund	Special Revenue - Other Fund
Revenues			
Intergovernmental:			
Federal Direct	\$ 75,107.09	\$ -	\$ 2,107,877.89
Federal Through State and Local	589,553.36	4,721,676.04	7,544,408.04
State	32,751,137.22	76,783.00	-
Local:			
Property Taxes	7,693,589.27	-	-
Charges for Services - Food Service	-	127,657.67	-
Miscellaneous	1,824,749.84	-	-
Total Local Revenues	<u>9,518,339.11</u>	<u>127,657.67</u>	<u>-</u>
Total Revenues	<u>42,934,136.78</u>	<u>4,926,116.71</u>	<u>9,652,285.93</u>
Expenditures			
Current - Education:			
Instruction	23,792,465.78	-	4,985,269.34
Student Support Services	1,899,894.63	-	968,794.70
Instructional Media Services	624,476.20	-	6,693.90
Instruction and Curriculum Development Services	1,080,440.74	-	1,150,106.14
Instructional Staff Training Services	246,038.63	-	1,424,446.64
Instruction-Related Technology	147,411.74	-	51,975.00
Board	431,975.11	-	-
General Administration	702,882.30	-	303,527.29
School Administration	3,570,861.37	-	34,507.60
Facilities Acquisition and Construction	81,673.27	-	-
Fiscal Services	444,564.51	-	605.75
Food Services	41,330.59	5,025,017.20	100.54
Central Services	341,703.60	-	136,102.58
Student Transportation Services	3,083,244.90	-	360,979.05
Operation of Plant	5,890,859.51	-	93,311.86
Maintenance of Plant	957,473.64	-	4,841.61
Administrative Technology Services	1,287,808.96	-	425.02
Community Services	241,497.91	-	56,100.32
Fixed Capital Outlay:			
Other Capital Outlay	204,265.08	44,670.74	74,498.59
Debt Service:			
Principal	50,349.75	-	-
Interest and Fiscal Charges	6,400.09	-	-
Total Expenditures	<u>45,127,618.31</u>	<u>5,069,687.94</u>	<u>9,652,285.93</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,193,481.53)</u>	<u>(143,571.23)</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers In	1,705,511.89	7,200.00	-
Sale of Capital Assets	18,204.00	-	-
Transfers Out	(481,032.08)	-	-
Total Other Financing Sources (Uses)	<u>1,242,683.81</u>	<u>7,200.00</u>	<u>-</u>
Net Change in Fund Balances	<u>(950,797.72)</u>	<u>(136,371.23)</u>	<u>-</u>
Fund Balances, Beginning	2,920,148.57	1,327,677.18	-
Fund Balances, Ending	<u>\$ 1,969,350.85</u>	<u>\$ 1,191,305.95</u>	<u>\$ 0.00</u>

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

<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ 2,182,984.98
-	12,855,637.44
714,860.07	33,542,780.29
2,179,185.90	9,872,775.17
-	127,657.67
53.74	1,824,803.58
<u>2,179,239.64</u>	<u>11,825,236.42</u>
<u>2,894,099.71</u>	<u>60,406,639.13</u>
-	28,777,735.12
-	2,868,689.33
-	631,170.10
-	2,230,546.88
-	1,670,485.27
-	199,386.74
-	431,975.11
-	1,006,409.59
-	3,605,368.97
294,757.76	376,431.03
-	445,170.26
-	5,066,448.33
-	477,806.18
-	3,444,223.95
23,781.05	6,007,952.42
-	962,315.25
-	1,288,233.98
-	297,598.23
312,107.60	635,542.01
900,000.44	950,350.19
114,189.92	120,590.01
<u>1,644,836.77</u>	<u>61,494,428.95</u>
<u>1,249,262.94</u>	<u>(1,087,789.82)</u>
845,555.74	2,558,267.63
-	18,204.00
<u>(2,077,235.55)</u>	<u>(2,558,267.63)</u>
<u>(1,231,679.81)</u>	<u>18,204.00</u>
17,583.13	(1,069,585.82)
<u>934,054.35</u>	<u>5,181,880.10</u>
\$ 951,637.48	\$ 4,112,294.28

**Gadsden County District School Board
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures,
and Changes in Fund Balances to the Statement of Activities
For the Fiscal Year Ended June 30, 2017**

Net Change in Fund Balances - Governmental Funds \$ (1,069,585.82)

Amounts reported for governmental activities in the statement of activities are different because:

Capital outlays are reported in the governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of depreciation expense in excess of capital outlays in the current fiscal year. (2,837,266.08)

In the governmental funds, the cost of these assets was recognized as an expenditure in the fiscal year purchased. Thus, the change in net position differs from the change in fund balance by the undepreciated cost of the disposed assets. (16,450.50)

Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount of repayments in the current fiscal year.

Installment-Purchases Principal Repayments	\$	269,670.19	
Note Principal Repayments		349,498.34	
Bond Principal Repayments		331,181.66	950,350.19

Payments received as notes receivable are reported as revenues in the fiscal year received in the fund statements. However, under full accrual, these revenues were recognized as revenue in the statement of activities in the year the note was issued. (27,513.68)

Governmental funds report deferred inflows of resources related to unavailable capital outlay and debt service revenue. The prior year deferred inflows of resources are reported as revenue in the governmental funds in the current year but were recognized as revenue in the government-wide statements in the prior year. (8,952.76)

In the statement of activities, the cost of compensated absences is measured by the amounts earned during the year, while in the governmental funds, expenditures are recognized based on the amounts actually paid for compensated absences. This is the net amount of compensated absences earned in excess of the amount paid in the current fiscal year. (53,933.55)

Other postemployment benefits costs are recorded in the statement of activities under the full accrual basis of accounting, but are not recorded in the governmental funds until paid. This is the net decrease in the other postemployment benefits liability for the current fiscal year. 3,845.00

Governmental funds report District pension contributions as expenditures. However, in the statement of activities, the cost of pension benefits earned net of employee contributions is reported as a pension expense.

FRS Pension Contribution	\$	1,807,976.00	
HIS Pension Contribution		498,766.00	
FRS Pension Expense		(2,192,643.00)	
HIS Pension Expense		(664,977.00)	(550,878.00)

Change in Net Position - Governmental Activities **\$ (3,610,385.20)**

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

**Gadsden County District School Board
Statement of Fiduciary Assets and Liabilities – Fiduciary Funds
June 30, 2017**

	Agency Funds
ASSETS	
Cash and Cash Equivalents	\$ 208,864.34
TOTAL ASSETS	\$ 208,864.34
LIABILITIES	
Accounts Payable	\$ 41,764.59
Internal Accounts Payable	167,099.75
TOTAL LIABILITIES	\$ 208,864.34

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

NOTES TO FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-Wide Financial Statements

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

The statement of activities presents a comparison between direct expenses and program revenues for each function or program of the Gadsden County School District's (District) governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and are thereby clearly identifiable to a particular function. Depreciation expense associated with the District's transportation department 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 (FDOE), and is governed by State law and State Board of Education (SBE) rules. The governing body of the District is the Board, which is composed of five elected members. The elected Superintendent of Schools is the executive officer of the Board. Geographic boundaries of the District correspond with those of Gadsden County.

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

Discretely Presented Component Units. The component units' columns in the government-wide financial statements should include the financial data of the District's component units. A separate column is used to emphasize that they are legally separate from the District.

The District's charter schools, Galloway Academy Foreign Language Immersion Charter School, a division of Reach One Teach One, Inc., and Crossroad Academy Charter School, a division of Community and Economic Development Organization of Gadsden County, Inc., 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 their 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 schools as the District established the charter schools by approval of the charter, which is tantamount to the initial appointment of the charter schools, and there is the potential for the charter schools to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter schools are public schools 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 audited financial statements of the Crossroad Academy Charter School for the fiscal year ended June 30, 2017. The audit report is filed in the District's administrative offices at 35 Martin Luther King, Jr., Boulevard, Quincy, Florida 32351. However, no audited financial statements were prepared for the Galloway Academy Foreign Language Immersion Charter School, and no financial information for this charter school is included in the District's financial statements.

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 funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

The District reports the following major governmental funds:

- General Fund – to account for all financial resources not required to be accounted for in another fund, and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes.
- Special Revenue – Food Service Fund – to account for the financial resources of the District's food service program.
- Special Revenue – Other Fund – to account for certain Federal grant program resources.

Additionally, the District reports the following fiduciary fund type:

- 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. 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 statements.

E. Measurement Focus and Basis of Accounting

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

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

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

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

1. Cash and Cash Equivalents

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

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

2. Investments

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

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

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

3. Inventories

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

4. Capital Assets

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not

reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$750. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation.

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

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

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

5. Pensions

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

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

6. Long-Term Liabilities

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

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

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

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense) until then. The District only has one item that qualifies for reporting in this category. The item, deferred outflows of resources related to pensions, is discussed in a subsequent note.

In addition to liabilities, the statement of net position and the governmental funds balance sheet report 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 future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has two types of items that qualify for reporting in this category. The first item, deferred inflows of resources related to pensions, is reported in the government-wide statement of net position and discussed in a subsequent note. The remaining item, unavailable revenues from a notes receivable, is reported in the governmental funds balance sheet and is deferred and will be recognized as an inflow of resources in the period that it becomes available.

8. Net Position Flow Assumption

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

9. Fund Balance Flow Assumptions

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

10. Fund Balance Policies

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

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority. The Board is the highest level of decision-making authority for the District that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. The District reported no committed fund balances at June 30, 2017.

Amounts in the assigned fund balance classification are intended to be used by the District for specific purposes but do not meet the criteria to be classified as committed. The Board has, by approval of the annual financial report, authorized the assignment of fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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 for a period of 5 months following the date of the original reporting. Such amendments may impact funding allocations for subsequent fiscal years. 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.

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 2016 tax levy on September 6, 2016. 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 bank balances of the District are fully insured or collateralized as required by Chapter 280, Florida Statutes.

B. Investments

The District's investments at June 30, 2017, are reported as follows:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA:		
Florida PRIME (1)	39 Day Average	\$ 3,689,938.22
Debt Service Accounts	6 Months	6,452.79
Total Investments		\$ 3,696,391.01

Note: (1) This investment is reported as a cash equivalent 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's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses from increasing interest rates.

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

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the Board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing

Committee, 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, 2017, 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 SBA's Florida PRIME, or any other 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 in qualified public depositories, as defined in Section 280.02, Florida Statutes; and direct obligations of the United States Treasury. The District's investment policy does not further limit its investment choices.

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. Notes Receivables

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 sales agreement, the District issued and held interest bearing notes receivable in the amount of the sales price. The first note was for \$500,000, bearing interest at 1 percent per annum, payable in monthly installments of \$2,299.47 until paid-in-full with the first installment received February 1, 2011. The second note was for \$205,000, bearing interest at 1 percent per annum, payable in monthly installments of \$948.78 until paid-in-full with the first installment received July 1, 2012. The third note was for \$220,000, bearing interest at 1 percent per annum, payable in monthly installments of \$1,011.77 until paid-in-full with the first installment due January 1, 2013. At June 30, 2017, the District's remaining notes receivable balance was \$693,322.61.

D. 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
Capital Assets Being Depreciated:				
Improvements Other Than Buildings	4,927,751.29	320,698.40	-	5,248,449.69
Buildings and Fixed Equipment	97,308,674.42	-	-	97,308,674.42
Furniture, Fixtures, and Equipment	5,813,173.95	303,843.61	489,432.34	5,627,585.22
Motor Vehicles	7,714,369.29	11,000.00	95,454.00	7,629,915.29
Total Capital Assets Being Depreciated	<u>115,763,968.95</u>	<u>635,542.01</u>	<u>584,886.34</u>	<u>115,814,624.62</u>
Less Accumulated Depreciation for:				
Improvements Other Than Buildings	3,574,757.91	133,793.02	-	3,708,550.93
Buildings and Fixed Equipment	36,052,583.40	2,090,960.67	-	38,143,544.07
Furniture, Fixtures, and Equipment	4,566,271.94	1,182,984.00	472,981.84	5,276,274.10
Motor Vehicles	5,735,036.68	65,070.40	95,454.00	5,704,653.08
Total Accumulated Depreciation	<u>49,928,649.93</u>	<u>3,472,808.09</u>	<u>568,435.84</u>	<u>52,833,022.18</u>
Total Capital Assets Being Depreciated, Net	<u>65,835,319.02</u>	<u>(2,837,266.08)</u>	<u>16,450.50</u>	<u>62,981,602.44</u>
Governmental Activities Capital Assets, Net	<u>\$ 67,579,907.31</u>	<u>\$ (2,837,266.08)</u>	<u>\$ 16,450.50</u>	<u>\$ 64,726,190.73</u>

Depreciation expense was charged to functions as follows:

<u>Function</u>	<u>Amount</u>
GOVERNMENTAL ACTIVITIES	
Student Transportation Services	\$ 65,070.40
Unallocated	<u>3,407,737.69</u>
Total Depreciation Expense - Governmental Activities	<u>\$ 3,472,808.09</u>

E. Retirement Plans

1. FRS – Defined Benefit Pension Plans

General Information about the FRS

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

Essentially all regular employees of the District are eligible to enroll as members of the State-administered FRS. Provisions relating to the FRS are established by Chapters 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and FRS Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature. The FRS is a single retirement system administered by the Florida Department of Management Services, Division of Retirement, and consists of the two cost-sharing multiple-employer defined benefit plans and other nonintegrated programs. 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 \$2,857,620 for the fiscal year ended June 30, 2017.

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.

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 FRS 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 2016-17 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	7.52
FRS, Elected County Officers	3.00	42.47
DROP – Applicable to Members from All of the Above Classes	0.00	12.99
FRS, Reemployed Retiree	(2)	(2)

Notes: (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 \$1,807,976 for the fiscal year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2017, the District reported a liability of \$17,220,397 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The District's proportionate share of the net pension liability was based on the District's 2015-16 fiscal year contributions relative to the total 2015-16 fiscal year contributions of all participating members. At June 30, 2016, the District's proportionate share was 0.068199373 percent, which was a decrease of 0.008506055 from its proportionate share measured as of June 30, 2015.

For the fiscal year ended June 30, 2017, the District recognized the Plan pension expense of \$2,192,643. 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	\$ 1,318,526	\$ 160,334
Change of assumptions	1,041,782	-
Net difference between projected and actual earnings on FRS pension plan investments	4,451,262	-
Changes in proportion and differences between District FRS contributions and proportionate share of contributions	-	1,946,808
District FRS contributions subsequent to the measurement date	1,807,976	-
Total	\$ 8,619,546	\$ 2,107,142

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$1,807,976, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2018. 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>
2018	\$ 483,073
2019	483,073
2020	2,218,451
2021	1,466,627
2022	42,379
Thereafter	10,825
Total	\$ 4,704,428

Actuarial Assumptions. The total pension liability in the July 1, 2016, 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	7.60 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, 2016, 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%	3.0%	3.0%	1.7%
Fixed Income	18%	4.7%	4.6%	4.6%
Global Equity	53%	8.1%	6.8%	17.2%
Real Estate (Property)	10%	6.4%	5.8%	12.0%
Private Equity	6%	11.5%	7.8%	30.0%
Strategic Investments	12%	6.1%	5.6%	11.1%
Total	<u>100%</u>			
Assumed inflation - Mean			2.6%	1.9%

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

Discount Rate. The discount rate used to measure the total pension liability was 7.6 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 2016 valuation was updated from 7.65 percent to 7.6 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 7.6 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 (6.6 percent) or 1 percentage point higher (8.6 percent) than the current rate:

	1% Decrease (6.6%)	Current Discount Rate (7.6%)	1% Increase (8.6%)
District's proportionate share of the net pension liability	\$ 31,703,913	\$ 17,220,397	\$ 5,164,779

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, 2017, 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, 2017, 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 \$498,766 for the fiscal year ended June 30, 2017.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2017, the District reported a net pension liability of \$10,683,456 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, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2016. The District's proportionate share of the net pension liability was based on the District's 2015-16 fiscal year contributions relative to the total 2015-16 fiscal year contributions of all participating members. At June 30, 2016, the District's proportionate share was 0.091667405 percent, which was a decrease of 0.00434331 from its proportionate share measured as of June 30, 2015.

For the fiscal year ended June 30, 2017, the District recognized the HIS Plan pension expense of \$664,977. 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	\$ -	\$ 24,333
Change of assumptions	1,676,506	-
Net difference between projected and actual earnings on HIS pension plan investments	5,402	-
Changes in proportion and differences between District HIS contributions and proportionate share of HIS contributions	-	1,120,780
District contributions subsequent to the measurement date	498,766	-
Total	\$ 2,180,674	\$ 1,145,113

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$498,766, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2018. 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>
2018	\$ 74,136
2019	74,136
2020	73,108
2021	72,614
2022	107,833
Thereafter	134,968
Total	\$ 536,795

Actuarial Assumptions. The total pension liability in the July 1, 2016, 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	2.85 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 2.85 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 used in the 2016 valuation was updated from 3.8 percent to 2.85 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 2.85 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (1.85 percent) or 1 percentage point higher (3.85 percent) than the current rate:

	<u>1% Decrease (1.85%)</u>	<u>Current Discount Rate (2.85%)</u>	<u>1% Increase (3.85%)</u>
District's proportionate share of the net pension liability	\$ 12,256,352	\$ 10,683,456	\$ 9,378,039

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.

2. FRS – Defined Contribution Pension Plan

The SBA administers the defined contribution plan officially titled the FRS Investment Plan (Investment Plan). The Investment Plan is reported in the SBA's annual financial statements and in the State of Florida 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 2016-17 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, 2017, 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 \$156,395.73 for the fiscal year ended June 30, 2017.

F. Other Postemployment Benefit Obligations

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District. Pursuant to the provisions of Section 112.0801, Florida Statutes, employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. 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 those of active employee healthcare costs. Pursuant to Section 112.0801, Florida Statutes, the

District contributes \$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. The OPEB Plan does not issue a stand-alone report, and is not included in the report of a public employee retirement system or other entity.

Funding Policy. Plan contribution requirements of the District and OPEB Plan members are established and may be amended through recommendations of the Insurance Committee and action from the Board. The District has not advance-funded or established a funding methodology for the annual OPEB costs or the net OPEB obligation, and the OPEB Plan is financed on a pay-as-you-go basis. For the 2016-17 fiscal year, 174 retirees received other postemployment benefits. The District provided required contributions of \$355,575 toward the annual OPEB cost, net of retiree contributions totaling \$475,756, which represents 2.1 percent of covered payroll.

Annual OPEB Cost and Net OPEB Obligation. The District's annual OPEB cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The following table shows the District's annual OPEB cost for the fiscal year, the amount actually contributed to the OPEB Plan, and changes in the District's net OPEB obligation:

<u>Description</u>	<u>Amount</u>
Normal Cost (service cost for 1 year)	\$ 109,975
Amortization of Unfunded Actuarial Accrued Liability	<u>489,880</u>
Annual Required Contribution	599,855
Interest on Net OPEB Obligation	126,404
Adjustment to Annual Required Contribution	<u>(374,529)</u>
Annual OPEB Cost (Expense)	351,730
Contribution Toward the OPEB Cost	<u>(355,575)</u>
Decrease in Net OPEB Obligation	(3,845)
Net OPEB Obligation, Beginning of Year	<u>3,370,760</u>
Net OPEB Obligation, End of Year	<u>\$ 3,366,915</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the OPEB Plan, and the net OPEB obligation as of June 30, 2017, and the 2 preceding fiscal years, were as follows:

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage of Annual OPEB Cost Contributed</u>	<u>Net OPEB Obligation</u>
2014-15	\$ 388,038	107.0%	\$ 3,372,479
2015-16	410,684	100.4%	3,370,760
2016-17	351,730	101.1%	3,366,915

Funded Status and Funding Progress. As of October 1, 2016, the most recent valuation date, the actuarial accrued liability for benefits was \$4,328,505, and the actuarial value of assets was \$0, resulting in an unfunded actuarial accrued liability of \$4,328,505 and a funded ratio of 0 percent. The covered payroll (annual payroll of active participating employees) was \$23,105,998, and the ratio of the unfunded actuarial accrued liability to the covered payroll was 18.7 percent.

Actuarial valuations of an ongoing OPEB Plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the OPEB Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Schedule of Funding Progress immediately following the notes to financial statements as required supplementary information, presents multi-year trend information about whether the actuarial value of OPEB Plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Actuarial Methods and Assumptions. Projections of benefits for financial reporting purposes are based on the substantive OPEB Plan provisions, as understood by the employer and participating members, and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and participating members. The actuarial calculations of the OPEB Plan reflect a long-term perspective. Consistent with this perspective, the actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets.

The District's OPEB actuarial valuation as of October 1, 2016, used the entry age normal cost actuarial method to estimate the unfunded actuarial liability as of June 30, 2017, and to estimate the District's 2016-17 fiscal year ARC. Because the OPEB liability is currently unfunded, the actuarial assumptions included a 3.75 percent rate of return on invested assets. The actuarial assumptions also included a payroll growth rate of 3.75 percent per year, projected salary increases of 3.7 to 7.8 percent, and an annual healthcare cost trend rate of 7.25 percent initially beginning October 1, 2016, declining over a 23-year period to the ultimate rate of 4.78 beginning October 1, 2040. The investment rate of return and projected salary increases include a general price inflation of 2.5 percent. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis over a 9-year period. The remaining amortization period at June 30, 2017, was 9 years.

G. Other 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 fiscal year's appropriations are likewise encumbered.

The following is a schedule of encumbrances at June 30, 2017:

<u>Major Funds</u>		
<u>Special Revenue - Food Service</u>	<u>Special Revenue - Other</u>	<u>Total Governmental Funds</u>
\$ 58,816.78	\$ 169,401.21	\$ 228,217.99

H. 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 described above have not exceeded commercial insurance coverage in any of the past 3 fiscal years.

I. Long-Term Liabilities

1. Installment-Purchase Payable

The classes and amounts of property being acquired under Installment purchases are as follows:

	<u>Asset Balances</u>
Disaster Recovery Equipment	\$ 163,835
Buses	1,074,867
Total	\$ 1,238,702

Future minimum installment-purchase payments and the present value of the minimum installment-purchase payments as of June 30 are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 222,281.45	\$ 218,565.83	\$ 3,715.62

The stated interest rate is 3.58 percent for the disaster recovery equipment and 1.7 percent for the buses.

2. Note Payable

Note payable at June 30, 2017, are as follows:

<u>Note Description</u>	<u>Amount Outstanding</u>	<u>Interest Rate (Percent)</u>	<u>Annual Maturity To</u>
Section 1011.14, Florida Statutes, Note: Havana Middle School Addition	<u>\$ 542,542.90</u>	2.76	2018

The District entered into a note totaling \$1,725,000 in October 2013 as allowed under the provisions of Section 1011.14, Florida Statutes, which authorizes district school boards to create obligations for a period of 1 year. This obligation is allowed in anticipation of budgeted revenues accruing on a current basis, without pledging the credit of the District or requiring future levy of taxes for certain purposes. This obligation may be extended from year to year, with the consent of the lender, for a period not to exceed 4 years, for a total of 5 years, including the initial year of the note. This obligation was undertaken to finance the construction of a classroom wing at Havana Magnet School (formerly known as Havana Middle School Addition project).

Amounts payable for the planned extended repayment of the Section 1011.14, Florida Statutes, note are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
2018	\$ 371,723.66	\$ 359,211.05	\$ 12,512.61
2019	185,861.83	183,331.85	2,529.98
Total	<u>\$ 557,585.49</u>	<u>\$ 542,542.90</u>	<u>\$ 15,042.59</u>

3. Bonds Payable

Bonds payable at June 30, 2017, 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 2009A, Refunding	\$ 25,000.00	5	2019
Series 2014B, Refunding	244,000.00	2 - 5	2020
Sales Tax Revenue Bonds:			
Series 2013	<u>1,916,173.17</u>	3.28	2028
Total Bonds Payable	<u>\$ 2,185,173.17</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 SBE 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 SBE and the SBA.

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

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

The District has pledged a total of \$2,315,716.14 of sales tax revenues in connections 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 \$201,366.63 (90.2 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 86.4 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, 2017, are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
State School Bonds:			
2018	\$ 214,730.00	\$ 202,000.00	\$ 12,730.00
2019	45,630.00	43,000.00	2,630.00
2020	<u>24,480.00</u>	<u>24,000.00</u>	<u>480.00</u>
Total State School Bonds	<u>284,840.00</u>	<u>269,000.00</u>	<u>15,840.00</u>
Sales Tax Revenue Bonds:			
2018	201,366.62	139,651.97	61,714.65
2019	201,366.62	144,270.12	57,096.50
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
2023-2027	1,006,833.10	877,772.26	129,060.84
2028-2029	<u>302,049.93</u>	<u>292,406.99</u>	<u>9,642.94</u>
Total Sales Tax Revenue Bonds	<u>2,315,716.14</u>	<u>1,916,173.17</u>	<u>399,542.97</u>
Total	<u>\$ 2,600,556.14</u>	<u>\$ 2,185,173.17</u>	<u>\$ 415,382.97</u>

4. Changes in Long-Term Liabilities

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

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
GOVERNMENTAL ACTIVITIES					
Installment-Purchases Payable	\$ 488,236.02	\$ -	\$ 269,670.19	\$ 218,565.83	\$ 218,565.83
Note Payable	892,041.24	-	349,498.34	542,542.90	359,211.05
Bonds Payable	2,516,354.83	-	331,181.66	2,185,173.17	341,651.97
Compensated Absences Payable	2,256,220.71	653,933.28	599,999.73	2,310,154.26	432,401.61
Other Postemployment Benefits Payable	3,370,760.00	351,730.00	355,575.00	3,366,915.00	-
Net Pension Liability	19,699,118.00	16,069,175.00	7,864,440.00	27,903,853.00	308,000.00
Total Governmental Activities	\$29,222,730.80	\$17,074,838.28	\$ 9,770,364.92	\$36,527,204.16	\$ 1,659,830.46

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

J. Fund Balance Reporting

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

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

K. 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	\$ 561,556.59	\$ -
Special Revenue:		
Other	-	561,556.59
Total	\$ 561,556.59	\$ 561,556.59

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

L. Revenues

1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2016-17 fiscal year:

<u>Source</u>	<u>Amount</u>
Florida Education Finance Program	\$ 25,288,785.00
Categorical Educational Program - Class Size Reduction	5,541,488.00
Voluntary Prekindergarten Program	543,421.72
Workforce Development Program	385,322.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	287,048.70
School Recognition	285,353.00
Gross Receipts Tax (Public Education Capital Outlay)	263,053.00
Charter School Capital Outlay	159,909.00
Food Service Supplement	76,783.00
Miscellaneous	711,616.87
Total	\$ 33,542,780.29

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

2. Property Taxes

The following is a summary of millages and taxes levied on the 2016 tax roll for the 2016-17 fiscal year:

<u>General Fund</u>	<u>Millages</u>	<u>Taxes Levied</u>
Nonvoted School Tax:		
Required Local Effort	4.531	\$ 6,771,535
Basic Discretionary Local Effort	0.748	1,117,879
Capital Projects - Local Capital Improvement Fund		
Nonvoted Tax:		
Local Capital Improvements	1.500	2,241,735
Total	6.779	\$ 10,131,149

M. Interfund Transfers

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

<u>Funds</u>	<u>Interfund</u>	
	<u>Transfers In</u>	<u>Transfers Out</u>
Major:		
General	\$ 1,705,511.89	\$ 481,032.08
Special Revenue:		
Food Service	7,200.00	-
Nonmajor Governmental	845,555.74	2,077,235.55
Total	\$ 2,558,267.63	\$ 2,558,267.63

Transfers to the General Fund were for maintenance and property casualty insurance premiums paid from the General Fund and reimbursed with nonmajor capital projects funds. The balance of the nonmajor governmental funds transfers were to pay the current year debt service payment on the note issued for the Havana Magnet School (formerly known as the Havana Middle School Addition project). Transfers to the Special Revenue – Food Service Fund was to reimburse the fund for costs incurred for the General Fund.

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OTHER REQUIRED SUPPLEMENTARY INFORMATION

Budgetary Comparison Schedule General and Major Special Revenue Funds For the Fiscal Year Ended June 30, 2017

	General Fund			Variance with Final Budget - Positive (Negative)
	Original Budget	Final Budget	Actual	
Revenues				
Intergovernmental:				
Federal Direct	\$ 133,011.69	\$ 75,107.09	\$ 75,107.09	\$ -
Federal Through State and Local	250,000.00	589,533.36	589,553.36	20.00
State	32,602,939.86	32,751,137.22	32,751,137.22	-
Local:				
Property Taxes	8,608,441.00	7,693,589.27	7,693,589.27	-
Charges for Services - Food Service	-	-	-	-
Miscellaneous	-	1,815,387.15	1,824,749.84	9,362.69
Total Local Revenues	<u>8,608,441.00</u>	<u>9,508,976.42</u>	<u>9,518,339.11</u>	<u>9,362.69</u>
Total Revenues	<u>41,594,392.55</u>	<u>42,924,754.09</u>	<u>42,934,136.78</u>	<u>9,382.69</u>
Expenditures				
Instruction	24,849,612.87	23,798,945.79	23,792,465.78	6,480.01
Student Support Services	1,858,823.82	1,899,894.63	1,899,894.63	-
Instructional Media Services	615,114.44	626,752.59	624,476.20	2,276.39
Instruction and Curriculum Development Services	951,697.93	1,080,440.74	1,080,440.74	-
Instructional Staff Training Services	214,883.94	246,038.63	246,038.63	-
Instruction-Related Technology	223,035.85	153,108.74	147,411.74	5,697.00
Board	450,531.89	431,975.11	431,975.11	-
General Administration	695,620.46	702,882.30	702,882.30	-
School Administration	3,318,709.26	3,570,861.37	3,570,861.37	-
Facilities Acquisition and Construction	205,625.52	81,673.27	81,673.27	-
Fiscal Services	526,923.79	555,167.76	444,564.51	110,603.25
Food Services	27,381.56	41,330.59	41,330.59	-
Central Services	399,691.50	341,703.60	341,703.60	-
Student Transportation Services	2,950,772.85	3,083,244.90	3,083,244.90	-
Operation of Plant	3,939,528.87	5,974,779.55	5,890,859.51	83,920.04
Maintenance of Plant	1,190,103.40	957,473.64	957,473.64	-
Administrative Technology Services	1,648,961.80	1,287,808.96	1,287,808.96	-
Community Services	24,671.43	241,497.91	241,497.91	-
Fixed Capital Outlay:				
Other Capital Outlay	-	204,265.08	204,265.08	-
Debt Service:				
Principal	-	50,349.75	50,349.75	-
Interest and Fiscal Charges	-	6,400.09	6,400.09	-
Total Expenditures	<u>44,091,691.18</u>	<u>45,336,595.00</u>	<u>45,127,618.31</u>	<u>208,976.69</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,497,298.63)</u>	<u>(2,411,840.91)</u>	<u>(2,193,481.53)</u>	<u>218,359.38</u>
Other Financing Sources (Uses)				
Transfers In	1,300,000.00	1,692,086.89	1,705,511.89	13,425.00
Sale of Capital Assets	25,000.00	18,204.00	18,204.00	-
Transfers Out	-	(481,032.08)	(481,032.08)	-
Total Other Financing Sources (Uses)	<u>1,325,000.00</u>	<u>1,229,258.81</u>	<u>1,242,683.81</u>	<u>13,425.00</u>
Net Change in Fund Balances	<u>(1,172,298.63)</u>	<u>(1,182,582.10)</u>	<u>(950,797.72)</u>	<u>231,784.38</u>
Fund Balances, Beginning	3,252,018.25	2,730,667.33	2,920,148.57	189,481.24
Fund Balances, Ending	<u>\$ 2,079,719.62</u>	<u>\$ 1,548,085.23</u>	<u>\$ 1,969,350.85</u>	<u>\$ 421,265.62</u>

Special Revenue - Food Service Fund				Special Revenue - Other Fund			
Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)	Original Budget	Final Budget	Actual	Variance with Final Budget - Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ 2,070,821.09	\$ 2,107,877.89	\$ 2,107,877.89	\$ -
4,498,955.76	4,767,576.94	4,721,676.04	(45,900.90)	7,408,522.34	7,544,408.04	7,544,408.04	-
39,296.00	76,783.00	76,783.00	-	-	-	-	-
-	-	-	-	-	-	-	-
492,559.49	127,657.67	127,657.67	-	-	-	-	-
-	-	-	-	-	-	-	-
492,559.49	127,657.67	127,657.67	-	-	-	-	-
5,030,811.25	4,972,017.61	4,926,116.71	(45,900.90)	9,479,343.43	9,652,285.93	9,652,285.93	-
-	-	-	-	3,661,563.05	4,985,269.34	4,985,269.34	-
-	-	-	-	1,098,451.39	968,794.70	968,794.70	-
-	-	-	-	26,291.09	6,693.90	6,693.90	-
-	-	-	-	1,221,184.64	1,150,106.14	1,150,106.14	-
-	-	-	-	1,432,824.72	1,424,446.64	1,424,446.64	-
-	-	-	-	122,510.87	51,975.00	51,975.00	-
-	-	-	-	-	-	-	-
-	-	-	-	323,651.13	303,527.29	303,527.29	-
-	-	-	-	33,959.30	34,507.60	34,507.60	-
-	-	-	-	233,924.75	-	-	-
-	-	-	-	-	605.75	605.75	-
5,506,190.55	5,070,918.10	5,025,017.20	45,900.90	14,237.68	100.54	100.54	-
-	-	-	-	247,625.69	136,102.58	136,102.58	-
-	-	-	-	599,829.11	360,979.05	360,979.05	-
-	-	-	-	131,589.81	93,311.86	93,311.86	-
-	-	-	-	5,206.45	4,841.61	4,841.61	-
-	-	-	-	34,293.26	425.02	425.02	-
-	-	-	-	54,229.00	56,100.32	56,100.32	-
-	44,670.74	44,670.74	-	-	74,498.59	74,498.59	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,506,190.55	5,115,588.84	5,069,687.94	45,900.90	9,241,371.94	9,652,285.93	9,652,285.93	-
(475,379.30)	(143,571.23)	(143,571.23)	-	237,971.49	-	-	-
-	-	7,200.00	7,200.00	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	7,200.00	7,200.00	-	-	-	-
(475,379.30)	(143,571.23)	(136,371.23)	7,200.00	237,971.49	-	-	-
1,306,483.05	1,327,677.18	1,327,677.18	-	-	-	-	-
831,103.75	1,184,105.95	1,191,305.95	7,200.00	\$ 237,971.49	\$ 0.00	\$ 0.00	\$ 0.00

**Schedule of Funding Progress –
Other Postemployment Benefits Plan**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (1) (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
10/01/12	\$ -	\$ 6,352,975	\$ 6,352,975	0.0%	\$ 24,755,820	25.7%
10/01/14	-	4,833,685	4,833,685	0.0%	23,458,889	20.6%
10/01/16	-	4,328,505	4,328,505	0.0%	23,105,998	18.7%

Note: (1) The District's OPEB actuarial valuation used the Individual Entry Age Normal Cost method to estimate the actuarial accrued liability.

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

	2016	2015	2014	2013
District's proportion of the FRS net pension liability	0.068199373%	0.076705428%	0.081729998%	0.086175321%
District's proportionate share of the FRS net pension liability	\$ 17,220,397	\$ 9,907,535	\$ 4,986,732	\$ 14,834,608
District's covered payroll	\$ 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	60.78%	34.00%	16.47%	46.62%
FRS Plan fiduciary net position as a percentage of the total pension liability	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)**

	2017	2016	2015	2014
Contractually required FRS contribution	\$ 1,807,976	\$ 1,663,150	\$ 1,870,143	\$ 1,790,234
FRS contributions in relation to the contractually required contribution	(1,807,976)	(1,663,150)	(1,870,143)	(1,790,234)
FRS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 30,088,901	\$ 28,331,182	\$ 29,143,950	\$ 30,277,610
FRS contributions as a percentage of covered payroll	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>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
District's proportion of the HIS net pension liability	0.091667405%	0.096010715%	0.101781025%	0.109538012%
District's proportionate share of the HIS net pension liability	\$ 10,683,456	\$ 9,791,583	\$ 9,516,774	\$ 9,536,724
District's covered payroll	\$ 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	37.71%	33.60%	31.43%	29.97%
HIS Plan fiduciary net position as a percentage of the total pension liability	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)**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required HIS contribution	\$ 498,766	\$ 469,854	\$ 367,013	\$ 348,668
HIS contributions in relation to the contractually required contribution	(498,766)	(469,854)	(367,013)	(348,668)
HIS contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
District's covered payroll	\$ 30,088,901	\$ 28,331,182	\$ 29,143,950	\$ 30,277,610
HIS contributions as a percentage of covered payroll	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 statutes 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 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.
- 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 Net Pension Liability and Schedule of Contributions –
Florida Retirement System Pension Plan**

Changes of Assumptions. The long-term expected rate of return was decreased from 7.65 percent to 7.6 percent, and the active member mortality assumption was updated.

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

Changes of Assumptions. The municipal bond rate used to determine total pension liability was decreased from 3.8 percent to 2.85 percent.

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Gadsden County District School Board Schedule of Expenditures of Federal Awards For the Fiscal Year Ended June 30, 2017

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
Clustered				
Child Nutrition Cluster:				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553	17002	\$ -	\$ 1,176,978.00
National School Lunch Program	10.555	17001, 17003	-	3,054,330.86
Summer Food Service Program for Children	10.559	16006, 16007 17006, 17007	-	333,796.32
Total Child Nutrition Cluster			-	4,565,105.18
Special Education Cluster:				
United States Department of Education:				
Special Education - Grants to States:				
Florida Department of Education	84.027	263	-	1,407,450.25
University of South Florida		None	-	2,065.00
Florida Gulf Coast University		None	-	30,395.16
Total Special Education - Grants to States	84.027		-	1,439,910.41
Special Education - Preschool Grants:				
Florida Department of Education	84.173	267	-	83,647.00
Total Special Education Cluster			-	1,523,557.41
TRIO Cluster:				
United States Department of Education:				
Florida Agricultural and Mechanical University:				
TRIO - Talent Search	84.044	None	-	2,544.88
Florida State University:				
TRIO - Upward Bound	84.047	None	-	34,325.00
Total TRIO Cluster			-	36,869.88
Not Clustered				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
Child Nutrition Discretionary Grants Limited Availability	10.579	None	-	15,520.86
Fresh Fruit and Vegetable Program	10.582	17004	-	141,050.00
Total United States Department of Agriculture			-	156,570.86
United States Department of Defense:				
Army Junior Reserve Officers Training Corps	12.UNK	N/A	-	75,107.00
Total United States Department of Defense			-	75,107.00
United States Department of Education:				
Florida Department of Education:				
Title I Grants to Local Educational Agencies	84.010	212, 226	131,252.20	3,298,099.53
Career and Technical Education - Basic Grants to States	84.048	161	-	176,184.40
Education for Homeless Children and Youth	84.196	127	-	65,000.00
English Language Acquisition State Grants	84.365	102	-	107,824.96
Mathematics and Science Partnerships	84.366	235	-	180,141.83
Improving Teacher Quality State Grants	84.367	224	-	476,204.98
Twenty-First Century Community Learning Centers:				
Florida Department of Education	84.287	244	-	1,621,552.94
Tallahassee Community College		None	-	6,457.50
Total Twenty-First Century Community Learning Centers	84.287		-	1,628,010.44
Total United States Department of Education			131,252.20	5,931,466.14

(Continued)

Federal Grantor/Pass-Through Grantor/ Program or Cluster	Federal CFDA Number	Pass - Through Entity Identifying Number	Passed Through to Subrecipients	Total Expenditures
United States Department of Health and Human Services:				
University of South Florida:				
Temporary Assistance for Needy Families	93.558	None		128,302.15
Head Start	93.600	N/A	-	2,107,877.89
Total United States Department of Health and Human Services:			-	2,236,180.04
Corporaton for National and Community Service:				
Tallahassee Community College:				
AmeriCorps	94.006	None	-	266,165.34
Total Expenditures of Federal Awards			\$ 131,252.20	\$ 14,813,021.85

The notes below are an integral part of this schedule.

- Notes: (1) Basis of Presentation. The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the Federal award activity of the Gadsden County District School Board under programs of the Federal Government for the fiscal year ended June 30, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position or changes in net position of the District.
- (2) Summary of Significant Accounting Policies. Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- (3) Indirect Cost Rate. The District has not elected to use the 10 percent de minimis cost rate allowed under the Uniform Guidance.
- (4) Noncash Assistance - National School Lunch Program. Includes \$396,976.32 of donated food used during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.
- (5) Head Start. Expenditures include \$848,836.04 for grant number/program year 04CH4687/03 and \$1,259,041.85 for grant number/program year 04CH4687/04.



Sherrill F. Norman, CPA
Auditor General

AUDITOR GENERAL STATE OF FLORIDA

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The President of the Senate, the Speaker of the
House of Representatives, and the
Legislative Auditing Committee

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Gadsden County District School Board, as of and for the fiscal year ended June 30, 2017, and the related notes to the financial statements. We were not engaged to audit the financial statements of the aggregate discretely presented component units. These financial statements collectively comprise the District's basic financial statements, and we have issued our report thereon dated February 21, 2018, included under the heading **INDEPENDENT AUDITOR'S REPORT**. Our report includes a reference to other auditors who audited the financial statements of the school internal funds, and an opinion modification due to incomplete and insufficient documentary evidence to support reported revenues at one school. In addition, we disclaimed an opinion on the aggregate discretely presented component units as described in our report on the District's financial statements. The financial statements of the school internal funds were not audited in accordance with *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or

significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**, we identified certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** as Financial Statement Finding No. 2017-001 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider certain deficiencies described in the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS** as Financial Statement Finding Nos. 2017-002 and 2017-003 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, rules, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

District's Response to Findings

The District's responses to the findings identified in our audit are included as District Response in Financial Statement Finding Nos. 2017-001, 2017-002, and 2017-003 and in the **CORRECTIVE ACTION PLAN**. The District's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 21, 2018



Sherrill F. Norman, CPA
Auditor General

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The President of the Senate, the Speaker of the
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

Report on Compliance for Each Major Federal Program

We have audited the Gadsden County District School Board's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major Federal programs for the fiscal year ended June 30, 2017. The District's major Federal programs are identified in **SECTION I – SUMMARY OF AUDITOR'S RESULTS** of the accompanying **SCHEDULE OF FINDINGS AND QUESTIONED COSTS**.

Management's Responsibility

Management is responsible for compliance with Federal statutes, regulations, and the terms and conditions of its Federal awards applicable to its Federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the fiscal year ended June 30, 2017.

Report on Internal Control Over Compliance

District management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Respectfully submitted,



Sherrill F. Norman, CPA
Tallahassee, Florida
February 21, 2018

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified, except for the disclaimer of opinion on the aggregate discretely presented component units and qualified opinion on the aggregate remaining fund information.

Internal control over financial reporting:

Material weakness(es) identified? Yes

Significant deficiency(ies) identified? Yes

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major Federal programs:

Material weakness(es) identified? No

Significant deficiency(ies) identified? None reported

Type of auditor’s report issued on compliance for major Federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? No

Identification of major Federal programs:

CFDA Numbers:	Name of Federal Program or Cluster:
84.010	Title I Grants to Local Educational Agencies
84.287	Twenty-First Century Community Learning Centers
93.600	Head Start

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low risk auditee? No

SECTION II – FINANCIAL STATEMENT FINDINGS

MATERIAL WEAKNESS

Audit – Discretely Presented Component Unit

Finding Number	2017-001
Opinion Unit	Aggregate Discretely Presented Component Units
Financial Statements	
Account Titles	Various
Fund Name	Not Applicable
Adjustment Amounts	Not Applicable
Statistically Valid Sample	Not Applicable
Prior Year Finding	Not Applicable
Finding	District efforts to monitor financial activities of charter schools could be improved to ensure that: <ul style="list-style-type: none">• Required expedited review procedures are implemented by prompt notifications to charter school governing boards and the Commissioner of Education (COE) when charter schools do not effectively comply with the financial reporting requirements.• Corrective action plans are developed with charter schools subject to expedited reviews, timely submitted to the COE as required, and appropriately monitored.• Required audit reports of charter schools are completed for consideration in the audit of the District financial statements.
Criteria	<p>Each charter school, pursuant to Section 1002.33(9)(g), Florida Statutes, must provide periodic (e.g., monthly) financial statement summary sheets (reports) to its sponsor. State Board of Education Rule 6A-1.0081(1)(a), Florida Administrative Code, requires charter schools to provide notes to the reports, if applicable, to include other information material to the reports. Material is defined as when the magnitude of an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would have been changed or influenced by the omission or misstatement.</p> <p>Pursuant to Section 1002.345(1)(a)2., Florida Statutes, a charter school is subject to an expedited review by its sponsor if any one of four specified conditions occurs, including failure to comply with the reporting requirements pursuant to Section 1002.33(9)(g), Florida Statutes. The expedited review procedures require the sponsor:</p> <ul style="list-style-type: none">• Pursuant to Section 1002.345(1)(b), Florida Statutes, to notify the charter school governing board and the COE within 7 business days after the condition occurs.• Pursuant to Section 1002.345(1)(c), Florida Statutes, along with the charter school governing board, to develop a corrective action plan and file the plan with the COE within 30 business days after the notification pursuant to Section 1002.345(1)(b), Florida Statutes. If the governing board and the sponsor are unable to agree on a corrective action plan, the COE must determine the components of the plan. <p>In addition, generally accepted accounting principles (GAAP) provide certain requirements for inclusion of discretely presented component units (DPCUs) as part of the District financial statements. The COE provided guidance directing school districts to report charter schools as DPCUs of school district reporting</p>

entities, unless the charter schools were reported as component units of other governmental entities in accordance with GAAP.

Pursuant to Section 218.39(1)(e), Florida Statutes, each charter school is required to provide for an annual financial audit. To promote compliance with the statutory audit requirement, District charter agreements require charter schools to obtain annual financial audits.

Condition

During the 2016-17 fiscal year, the District sponsored the Crossroad Academy Charter School and the Galloway Academy Foreign Language Immersion Charter School. For the Crossroad Academy Charter School, District records evidenced District monitoring of the school during the 2016-17 fiscal year, a 2016-17 fiscal year audit report for the school, and that financial information from the school's audit report was reported in the District financial statements. However, we identified certain deficiencies and noncompliance associated with District monitoring of the Galloway Academy Foreign Language Immersion Charter School (charter school). Our discussions with District personnel and examination of District records disclosed that:

- The charter school audited financial statements reported revenues totaling \$632,124 for the 2015-16 fiscal year and, at June 30, 2016, a deficit unrestricted net asset balance of \$74,191. For the period July 2016 through December 2016, the District received monthly financial reports from the charter school.
- The District routinely received Florida Education Finance Program (FEFP) funds from the COE based on the number of charter school students and routinely remitted funds to the charter school. According to District records, on February 24, 2017, District personnel identified an apparent \$119,353 FEFP revenue overstatement on the January 2017 charter school financial report because the revenue reported did not agree with the revenue amount remitted by the District to the charter school. Consequently, the net equity reported on the January 2017 report (a deficit \$6,554) was also overstated by \$119,353. However, contrary to SBE rules, the financial report excluded notes to clarify the basis for the overstatement and, therefore, the reporting requirement of Section 1002.33(9)(g), Florida Statutes, was not effectively met.
- According to District records, District personnel e-mailed charter school personnel on February 24, 2017, to determine whether the charter school overstated revenue reported on the January 2017 report and followed up with them on March 10, 2017, and March 24, 2017. While charter school personnel indicated that they would research the concern, no clarification was provided as of March 26, 2017.
- After identification of the apparent \$119,353 revenue overstatement, the District did not invoke the expedited review process outlined in Section 1002.345(1)(b), Florida Statutes, by contacting the charter school governing board and the COE within 7 days of identifying the overstatement.
- On March 27, 2017, District personnel confirmed with charter school personnel that the January 2017 monthly financial report was overstated by \$119,353 and requested that charter school personnel correct the overstatement on the monthly financial reports. Correction of the February 2017 revenue amount would have resulted in a corrected net equity deficit of \$126,479. However, although we requested, District records did not evidence that the District made any recommendations or took any action to help remedy the charter school's financial decline.
- Although District personnel requested charter school personnel to correct the overstatement, the charter school continued to overstate revenues

on monthly financial reports. On April 14, 2017, 49 days after the District first identified the apparent overstatement, District personnel officially notified the charter school governing board about the \$119,353 overstatement; however, the District did not notify the COE on that date.

- On May 31, 2017, the District Superintendent sent a letter to the COE pursuant to 1002.345(1)(b), Florida Statutes, indicating that the District believed there was evidence of a deteriorating financial condition identified in the charter school's monthly financial reports as the corrected revenue amount resulted in a significant deficit financial position that would not be remedied by future anticipated revenue. However, the District and the charter school governing board did not develop a corrective action plan and file the plan with the COE within 30 business days after the required notification or request that the COE develop a plan.
- In July 2017, pursuant to Section 1002.33(9)(n)3., Florida Statutes, the COE terminated the charter school for receiving two consecutive F grades for the 2015-16 and 2016-17 fiscal years.
- In August 2017, the District e-mailed the former charter school representatives requesting a financial audit of the former charter school. According to District personnel, the audit was not provided.

Cause

Neither Board policies nor District procedures had been established to ensure compliance with the required expedited review procedures. In addition, although we requested, District records were not provided to evidence any efforts to ensure that the charter school had executed a contract with a certified public accountant to ensure that the financial audit would be completed for the 2016-17 fiscal year. District records also did not document a cost-benefit analysis assessing whether it would be in the District's best interest to pay for the audit and attain an independent assessment of the charter school's public funds and assets.

Effect

Failure to promptly comply with required expedited review procedures increases the risk that charters schools may not take the necessary actions to continue operations. In addition, the lack of financial audits of charter schools increases the risk that charter schools may not properly revert applicable public funds and assets to the District.

Professional auditing standards require that when other auditors are required to report on a significant portion of the entity's financial statements, and the reports are not available for consideration during the course of an audit, appropriate disclosures (disclaimer) should be made in the auditor's report. Therefore, our report on the District financial statements includes a disclaimer to that effect.

Recommendation

The District should establish policies and procedures to ensure compliance with the required expedited review procedures. Such policies and procedures should address:

- Prompt notifications to the charter school governing board and the COE when charter schools do not effectively comply with the financial reporting requirements.
- As appropriate, prompt development of corrective action plans with the charter school governing board and timely submission of the plans to the COE.
- Timely review of charter school contracts with certified public accountants (auditors) and District communications with those auditors to ensure timely completion of charter school financial audit reports. District personnel should also ensure that those reports are available for appropriate consideration by auditors of the District financial statements.

For charter schools that do not obtain financial audits, a cost-benefit analysis assessing whether it would be in the District's best interest to pay for the financial audit and attain an independent assessment of the charter school's public funds and assets. The policies and procedures should also address District personnel use of such an assessment, if obtained, to further determine whether the charter school properly reverted applicable public funds and assets to the District.

District Response

The District will consider every option available to ensure compliance with state statutes and provide the optimal education opportunities for the youth of Gadsden County. Due to the legal nature of these recommendations, general counsel for the school board was consulted who recommended caution in enacting policies and procedures directly affecting charter schools. General counsel advised the District that it must still comply with the provisions of Chapter 120 of the Florida Statutes as well as administrative rulings pertaining to home rule powers.

SIGNIFICANT DEFICIENCIES

Financial Reporting

Finding Number	2017-002
Opinion Unit	Governmental Activities
Financial Statements Account Title	Government-wide Financial Statements: Depreciable Capital Assets, Net; Deferred Outflows of Resources – Pensions; Deferred Inflows of Resources – Pensions; and various other functional expenses.
Fund Name	Not Applicable
Adjustment Amounts	Government-wide financial statements: Additions of \$5,968,888 and \$6,090,439 for Deferred Outflows of Resources – Pensions and Deferred Inflows of Resources – Pensions, respectively, and reductions to Depreciable Capital Assets, Net, of \$892,276 and various offsetting net debit entries to functional expenses totaling \$1,013,827.
Statistically Valid Sample	Not Applicable
Prior Year Finding	Auditor General Report No. 2017-189, Finding 2016-001
Finding	District financial reporting procedures continue to need improvement to ensure financial statement account balances and transactions are properly reported.
Criteria	<p>State Board of Education Rule 6A-1.0071, Florida Administrative Code, and related instructions from the Florida Department of Education prescribe the exhibits and schedules that should be prepared as part of the District's annual financial report (AFR).</p> <p>Section 1010.01, Florida Statutes, requires that these exhibits and schedules be prepared in accordance with generally accepted accounting principles (GAAP). GAAP require that contributions made subsequent to the measurement date of the collective net pension liability and before the end of the employer's reporting period (June 30, 2017) should be reported as deferred outflows of resources related to pensions.</p>
Condition	<p>On the government-wide financial statements, the District under reported Deferred Outflows of Resources – Pensions and Deferred Inflows of Resources – Pensions by \$5,968,888 and \$6,090,439, respectively, and, as a result of these misstatements, understated various offsetting net debit entries to functional expenses totaling \$121,551.</p> <p>Also on the government-wide financial statements, the District over reported Depreciable Capital Assets, Net, by \$892,276 and, as a result of this</p>

misstatement, understated various net debit entries to functional expenses totaling \$892,276.

Cause

On the government-wide financial statements, the District under reported Deferred Outflows of Resources – Pension and Deferred Inflows of Resources – Pensions because the District did not consider the Florida Retirement System (FRS) and Health Insurance Subsidy (HIS) Pension Plan contributions subsequent to the measurement date and did not properly report the net difference between projected and actual earnings on FRS and HIS investments. District personnel indicated that the reporting errors were primarily due to using the incorrect information in making the year-end adjustments for pensions.

Also, on the government-wide financial statements, the District over reported Depreciable Capital Assets, Net, because the District relied on subsidiary records to support the furniture, fixtures, and equipment balance although these records included items that were approved by the Board for surplus at June 30, 2017. District personnel indicated that the subsidiary ledger was not verified to ensure that all furniture, fixtures, and equipment deletions had been removed from the subsidiary ledger.

Effect

Reporting errors such as these may cause financial statement users to misunderstand District financial activities and incorrectly assess the District financial position.

We extended our audit procedures to determine the adjustments necessary to ensure District financial statement amounts were properly reported, and District personnel accepted these adjustments. However, our extended audit procedures cannot substitute for management's responsibility to implement adequate controls over financial reporting.

Recommendation

The District should improve procedures to ensure that financial statement account balances and transactions are properly reported.

District Response

The District concurs with the finding and is working to improve procedures to ensure that financial statement account balances and transactions are properly reported.

School Internal Funds

Finding Number	2017-003
Opinion Unit	Aggregate Remaining Fund Information (ARFI)
Financial Statements	
Account Title(s)	Various
Fund Name	Agency Funds
Adjustment Amounts	Not Applicable
Statistically Valid Sample	Not Applicable
Prior Year Finding	Not Applicable

Finding District accountability over school internal funds needs improvement.

Criteria Chapter 8 – School Internal Funds, *Financial and Program Cost Accounting and Reporting for Florida Schools* (Red Book), requires an annual audit of school internal funds.

Condition School internal funds provide for an accounting of various school club and class activities and are reported as Agency Funds on the District financial statements. The financial activities of the school internal funds represent 18 percent of the

assets and 100 percent of the liabilities of the District aggregate remaining fund information.

The District contracted with a certified public accounting firm (auditors) to audit the school internal funds for the 2016-17 fiscal year and the auditors released an audit report, dated December 7, 2017, on the school internal fund financial statements. However, the auditors issued a qualified opinion on the school internal funds because they were unable to determine that the amount of revenues reported for Gadsden Technical Institute (GTI), 1 of the District's 13 schools, was accurate. The District reported a cash balance and internal accounts payable of \$39,132 each for GTI at June 30, 2017, which represented 3 percent and 19 percent of the ARFI reported assets and liabilities, respectively.

Cause	The school internal funds auditors were not presented with the number of students attending classes at GTI during the 2016-17 fiscal year or with auditable accounts receivable records pertaining to student attendance. As a result, the auditors issued an opinion qualification.
Effect	Professional auditing standards require that when other auditors report on a significant portion of the entity's financial statements, and the report discloses an opinion qualification, appropriate disclosures (qualifications) should be made in the auditor's report. Therefore, our report on the District financial statements includes a modification of opinion to that effect.
Recommendation	The District should enhance procedures to ensure adequate records are maintained for all school internal fund transactions.
District Response	The District concurs with the finding and is working collaboratively with the school to establish sustainable procedures and processes that will provide necessary data for auditing the internal funds at GTI.

SECTION III – FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

No matters are reported.

PRIOR AUDIT FOLLOW-UP

The District had taken corrective actions for the financial statement audit findings included in our report No. 2017-189, except as discussed in Finding No. 2017-002.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS



"Putting Children First"

THE SCHOOL BOARD OF GADSDEN COUNTY

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

Audit Report No. (Finding No.)	Program/Area	Brief Description	Status	Comments
2014-171 (1) 2015-164 (1), (2), and (3) 2016-156 (1) 2017-189 (2016-001)	Financial Reporting	District financial reporting procedures continue to need improvement to ensure financial statement account balances and transactions and expenditures listed on the Schedule of Expenditures of Federal Awards are properly reported.	Partially Corrected.	District will continue to improve accounting practices including SEFA.
2017-189 (2016-002)	Cash and Cash Equivalent Account Reconciliations	District procedures did not effectively provide for proper reconciliations of cash and cash equivalent account statement balances, timely adjustments to the general ledger, and appropriate supervisory review and approval of account reconciliations.	Corrected	
2017-189 (2016-003)	Journal Entries	Controls over journal entries need improvement.	Corrected	
2017-189 (2016-004)	Electronic Funds Transfers	District electronic funds transfers (EFT) agreements did not provide for an appropriate separation of duties.	Corrected	

Audrey Lewis
 DISTRICT NO. 1
 HAVANA, FL 32333
 MIDWAY, FL 32343

Steve Scott
 DISTRICT NO. 2
 QUINCY, FL 32351
 HAVANA, FL 32333

Isaac Simmons, Jr.
 DISTRICT NO. 3
 CHATTAHOOCHEE, FL 32324
 CRIPPSBORO, FL 32338

Charlie D. Frost
 DISTRICT NO. 4
 CRETNA, FL 32332
 QUINCY, FL 32352

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

CORRECTIVE ACTION PLAN



"Putting Children First"

THE SCHOOL BOARD OF GADSDEN COUNTY

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
milton@gcpsmail.com

February 21, 2018

Gadsden County District School Board Management's Corrective Action Plans For the Fiscal Year Ended June 30, 2017

- Finding Number: 2017-001.
Planned Corrective Action: The District will consider every available legal option to ensure compliance with the required review processes to monitor financial activities of charter schools. The District will continue to monitor the existing charter school within the district.
Anticipated Completion Date: 9/30/17
Responsible Contact Person: Bonnie Wood
- Finding Number: 2017-002.
Planned Corrective Action: The District is converting to the financial and payroll modules of Skyward software during the 2018-2019 fiscal year as a participant in the Panhandle Area Educational Consortium. The District is securing outside sources for reviewing and recommending improvements to the presentation of its financial documents.
Anticipated Completion Date: 6/30/18
Responsible Contact Person: Bonnie Wood
- Finding Number: 2017-003.
Planned Corrective Action: The District is fully involved in establishing procedures at GTI that will track correctly students by program and funding sources. Data have been developed that record the needed number of students completing classes with auditable accounts receivable records. The District is involved with the training of personnel at the school in order to ensure that the processes are sustainable.
Anticipated Completion Date: 6/30/18
Responsible Contact Person: Bonnie Wood

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