

AGENDA

REGULAR SCHOOL BOARD MEETING

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

February 24, 2026

6:00 P.M.

THIS MEETING IS OPEN TO THE PUBLIC

1. CALL TO ORDER
2. OPENING PRAYER
3. PLEDGE OF ALLEGIANCE
4. RECOGNITIONS
5. CITIZEN COMMENTS AND CONCERNS

ITEMS FOR CONSENT

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

- a. January 27, 2026, 4:30 p.m. – School Board Financial Workshop
- b. January 27, 2026, 6:00 p.m. - Regular School Board Meeting

ACTION REQUESTED: The Superintendent recommends approval.

7. PERSONNEL MATTERS (resignations, retirements, recommendations, leaves of absence, terminations of services, volunteers, and job descriptions)

- a. Personnel 2025 – 2026 – **SEE PAGE #3**
- b. Personnel 2026 – 2027 – **SEE PAGE #5**

ACTION REQUESTED: The Superintendent recommends approval.

8. BUDGET AND FINANCIAL TRANSACTIONS

- a. ESE 145 & SEFA Submission – **SEE PAGE #6**

Fund Source: N/A

Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

- b. ESE 145 Submission – **SEE PAGE #8**

Fund Source: N/A

Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

c. ESE 348 – Revised Pages – **SEE PAGE #75**

Fund Source: N/A

Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

9. AGREEMENTS/CONTRACT/PROJECT APPLICATIONS

a. Keiser University & Gadsden County Schools Education Partnership Agreement - **SEE PAGE #78**

Fund Source: N/A - Per Agreement, there will be no expense to the Gadsden County School District to Participate

Amount: Undetermined – Based upon student enrollment

ACTION REQUESTED: The Superintendent recommends approval.

b. Comprehensive Administrative Integrity & Managed Service Agreement between the School Board of Gadsden County, Florida and Skylark Education Partners LLC – **SEE PAGE #87**

Fund Source: Medicaid Reimbursement

Amount: Determined by the amount of claimable services

ACTION REQUESTED: The Superintendent recommends approval.

10. SCHOOL FACILITY/PROPERTY

a. City of Quincy (COQ) – Electrical Material Invoice – New K-8 School - **SEE PAGE #98**

Fund Source: General Funds

Amount: \$262,682.65

ACTION REQUESTED: The Superintendent recommends approval.

11. CONSIDERATION, PROPOSAL, AND/OR ADOPTION OF ADMINISTRATIVE RULES AND RELATED MATTERS

a. Adoption/Approval of Board Policy Revisions – **SEE PAGE #100**

Fund Source: N/A

Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

ITEMS FOR DISCUSSION

12. EDUCATIONAL ITEMS BY THE SUPERINTENDENT

13. SCHOOL BOARD REQUESTS AND CONCERNS

14. ADJOURNMENT



# THE GADSDEN COUNTY SCHOOL DISTRICT

Educating Every Student Today, Making Gadsden Stronger Tomorrow

## Elijah Key, Superintendent of Schools

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

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

[www.GadsdenSchools.org](http://www.GadsdenSchools.org)

February 24, 2026

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

Dear School Board Members:

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

### Item 7A Instructional and Non-Instructional Personnel 2025-2026

### Item 7B Instructional Personnel 2026-2027

The following reflects the total number of full-time employees in this school district for the 2025-2026 school term, as of February 24, 2026.

<u>Description Per DOE Classification</u>	<u>DOE Object#</u>	<u>#Employees February 2026</u>
Classroom Teachers and Other Certified	120 & 130	299.00
Administrators	110	56.00
Non-Instructional	150, 160, & 170	349.00
		<u>704.00</u>
Part Time Instructional		2.00
Part Time Non-Instructional		3.00
Total		<u>5.00</u>
100% Grant Funded		164.00
Split Grant Funded		23.00
Total Grant Funded of 704 Employees		<u>187.00</u>

Sincerely,

Elijah Key, Jr.  
Superintendent of Schools

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

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

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

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

Stacey Hannigon  
DISTRICT NO. 5  
Quincy, FL 32351  
Midway, FL 32343

**AGENDA ITEM 7A INSTRUCTIONAL AND NON-INSTRUCTIONAL 2025/2026**

**INSTRUCTIONAL**

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Blackstock-Spencer, Yasheima	WGMS	Teacher	01/28/2026
Fish, Daniel	GCHS	Coord of Health & Drug-Free Schools & Ath.	02/03/2026
Reid, Camilla	GCHS	Teacher	02/02/2026
Stubbs, Virginia	HLC	PT Teacher	02/02/2026

**NON INSTRUCTIONAL**

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Dixon, Jadin	GTC	Educational Paraprofessional	02/02/2026
Francis, Keyshonda	JASMS	School Food Service Manager	02/02/2026
Zackery, Faye	CPA	Secretary	02/09/2026

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

**LEAVE**

<u>Name</u>	<u>Location/Position</u>	<u>Beginning Date</u>	<u>End Date</u>
Golden, Ja'Nayasia	GCHS/Secretary	03/02/2026	05/29/2026
Griffin, Marilyn	Bold Step/Ed. Paraprofessional	02/09/2026	06/01/2026
Maynor, Shontesska	WGMS/Teacher	01/07/2026	02/02/2026
Salais, Lorianne	WGMS/Ed. Paraprofessional	01/12/2026	06/01/2026
Walker, Valery	CPA/Ed. Paraprofessional	01/30/2026	06/01/2026

**RESIGNATION**

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Albert, Michael	Transportation	Mechanic II	02/06/2026
Fitzgerald, Chelsea	GWM	Educational Paraprofessional	01/26/2026
Francis, Keyshonda*	JASMS	School Food Service Worker	01/30/2026
Granger, Susan	GBES	Custodial Assistant	01/07/2026
Horton, Angelina	GCHS	Teacher	01/27/2026
Jefferson, Gregory	Transportation	Mechanic II	01/23/2026
Johnson, Victoria	GWM	Educational Paraprofessional	02/06/2026
Moore, Stephanie	GTC	Coordinator	01/22/2026
Robinson, Maurice	GBES	School Food Service Worker	01/27/2026
Smith, Linda	GTC	Secretary	02/17/2026
Wofford, Marc	Transportation	Bus Driver	02/05/2026

\*Resigned to accept another position within the District

**TRANSFERS**

<u>Name</u>	<u>Location/Position Transferring From</u>	<u>Location/Position Transferring To</u>	<u>Effective Date</u>
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**DROP RETIREMENT**

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Kirland, Juan	Custodian	GWM	02/27/2026

**RETIREMENT**

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
Chestnut, Adrienna	GCHS	School Food Service Manager	02/27/2026

**TERMINATION**

<u>Name</u>	<u>Location</u>	<u>Position</u>	<u>Effective Date</u>
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**OUT OF FIELD**

<u>Name</u>	<u>Location</u>	<u>Area Out of Field</u>	<u>Effective Date</u>
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**SUBSTITUTES**

<u>Teacher</u>	<u>SFS Worker</u>
Bascom, Azharia	Johnson, Irish
Mitchell, Tireka	
Mobley, Jill	

**AGENDA ITEM 7B INSTRUCTIONAL 2026/2027**  
**PROFESSIONAL STATUS (PS)**

Bates-Jackson, Erica  
Bell-Key, Twanda  
Bryant, Pamela  
Butler, Bridget  
Chapman-Thomas, Tylisa  
Green, Kimi  
Gunn, Jeanne  
Harris, Curlie  
Harris, Robert  
Kenon-Franklin, Bridget  
Kirkland, Nahketah  
Mandela, Judith  
McGlockton, Shaundra  
Pace, Cornelius  
Piawah, Helen  
Samson, Marilyn  
Weeks, Dawn

**SUMMARY SHEET**

**RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA**

**AGENDA ITEM NO:** 8a

**DATE OF SCHOOL BOARD MEETING:** 2/24/2026

**TITLE OF AGENDA ITEM:** ESE 145 & SEFA Submission

**DIVISION:** Business & Finance

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

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

The Department of Education no longer requires the submission of the ESE 145 - Superintendent's Annual Financial Report; however, rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), F.S.), still requires this report to be approved by the Board and submitted to the Auditor General. These exhibits provide further clarification and detail on the Annual Financial Report (AFR) that was previously submitted. Several exhibits have been removed from prior years so only required exhibits have been included.

The Schedule of Expenditures of Federal Awards (SEFA) is also included for Board approval.

**FUND SOURCE:** N/A

**AMOUNT:** N/A

**PREPARED BY:** Marleni Bruner 

**POSITION:** Director of Finance

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**INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER**

       Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered                   

CHAIRMAN'S SIGNATURE: page(s) numbered

**Gadsden County School District**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Fiscal Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program or Cluster	Federal CFDA Number		Pass-Through Entity Identifying Number	Passed Through to Subrecipients
<b>Clustered</b>				
<b>Child Nutrition Cluster</b>				
United States Department of Agriculture:				
Florida Department of Agriculture and Consumer Services:				
School Breakfast Program	10.553		25002	994,453.87
National School Lunch Program	10.555	(4)	25001,25003	2,761,107.08
Total National School Lunch Program	10.555			3,755,560.95
Summer Food Service Program for Children	10.559		24006,24007,25007,25006	130,976.60
Fresh Fruits and Vegetables Program	10.582		25004	158,160.43
<b>Total Child Nutrition Cluster</b>				<b>4,044,697.98</b>
<b>Special Education Cluster</b>				
United States Department of Education:				
Florida Department of Education:				
Special Education - Grants to States	84.027		263	1,611,560.00
Special Education - Preschool Grants	84.173		267	93,826.00
<b>Total Special Education Cluster</b>				<b>1,705,386.00</b>
<b>Head Start Cluster</b>				
United States Department of Health and Human Services:				
Head Start	93.600		N/A	2,904,635.05
<b>Total Head Start Cluster</b>				<b>2,904,635.05</b>

**Not Clustered**

<b>United States Department of Defense</b>				
Army Junior Reserve Officers Training Corps	12.UNK		N/A	59,642.38
<b>United States Department of Education:</b>				
School Safety National Activities	84.184		N/A	277,731.64
Florida Department of Education:				
Adult Education - Basic Grants to States	84.002		191,193	34,254.54
Title I Grants to Local Educational Agencies	84.010		212,226	4,183,005.38
Career and Technical Education - Basic Grants to State	84.048		161	171,746.98
Twenty-First Century Community Learning Centers	84.287		244	
Rural Education	84.358		110	102,292.27
English Language Acquisition State Grants	84.365		102	82,212.57
Supporting Effective Instruction State Grants	84.367		224	629,289.52
Student Support and Academic Enrichment Program	84.424		241	761,734.84
Education Stabilization Fund:	84.425			
Emergency Relief Fund	COVID-19,84.425U		121	17,669,706.08
Total Education Stabilization Fund	84.425			17,669,706.08
<b>Total United States Department of Education</b>				<b>23,911,973.82</b>
<b>Total Expenditures of Federal Awards</b>				<b>32,626,335.23</b>

The accompanying notes 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 year ended June 30, 2025. 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 of 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, changes in net position, or cash flows of the District.
- (2) **Summary of Significant Account Policies:** Expenditures reported on the Schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles 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 \$279,591.32 of donated food received during the fiscal year. Donated foods are valued at fair value as determined at the time of donation.

**SUMMARY SHEET**

**RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA**

**AGENDA ITEM NO:** 8b

**DATE OF SCHOOL BOARD MEETING:** February 24, 2026

**TITLE OF AGENDA ITEM:** ESE 145 Submission

**DIVISION:** Business & Finance

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

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

The Department of Education no longer requires the submission of the ESE 145 - Superintendent's Annual Financial Report; however, rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), F.S.), still requires this report to be approved by the Board and submitted to the Auditor General. These exhibits provide further clarification and detail on the Annual Financial Report (AFR) that was previously submitted. Several exhibits have been removed from prior years so only required exhibits have been included.

**FUND SOURCE:** N/A

**AMOUNT:** N/A

**PREPARED BY:** Marleni Bruner 

**POSITION:** Director of Finance

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INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

       Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered \_\_\_\_\_

CHAIRMAN'S SIGNATURE: page(s) numbered \_\_\_\_\_

**FLORIDA DEPARTMENT OF EDUCATION  
SUPERINTENDENT'S ANNUAL FINANCIAL REPORT (ESE 145)  
DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
For the Fiscal Year Ended June 30, 2025**

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The Superintendent's Annual Financial Report (ESE 145) for the fiscal year ended June 30, 2025, was submitted in accordance with rule 6A-1.0071, Florida Administrative Code (section 1001.51(12)(b), Florida Statutes). This report was approved by the school board on **February 24, 2026**.

\_\_\_\_\_  
Signature of District School Superintendent

\_\_\_\_\_  
Signature Date

## **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, 2025. 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 2024-25 fiscal year are as follows:

- In total, net position increased by \$6.6 million, which represents a 14 percent increase from the 2023-24 fiscal year.
- General revenues total \$77.1 million, or 95 percent of all revenues. Program specific revenues in the form of charges for services, operating grants and contributions, and capital grants and contributions total \$4 million, or 6 percent of all revenues.
- Expenses total \$74.9 million. Only \$4.4 million of these expenses was offset by program specific revenues.
- At the end of the current fiscal year, the fund balance of the General Fund totals \$1.64 million, which is \$1.4 million less than the prior fiscal year balance. The General Fund unassigned fund balance totals \$1.32 million, or 3 percent of total General Fund revenues.

### **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 such as 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 unit – The District presents Crossroad Academy Charter School as a separate legal entity in this report. Although the school is a legally separate organization, it is considered a component unit of the Gadsden County District School Board for financial reporting purposes and is included in this report because the school meets the criteria for inclusion provided by generally accepted accounting principles. Financial information for this component unit is reported separately from the financial information presented for the primary government.

### **Fund Financial Statements**

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

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

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

The governmental funds balance sheet and statement of revenues, expenditures, and changes in fund balances provide detailed information about the District's most significant funds. The District's major funds are the General Fund, Special Revenue – Food Service Fund, Special Revenue – Other Fund, Special Revenue – Federal Education Stabilization Fund, Capital Projects – Public Education Capital Outlay Fund, and Capital Projects – 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 custodial 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 total other postemployment benefits (OPEB) and net pension liabilities.

**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, 2025, compared to net position as of June 30, 2024:

	<b>Governmental Activities</b>	
	<b>6-30-25</b>	<b>6-30-24</b>
Current and Other Assets	\$ 82,590,929	\$ 53,109,229
Capital Assets	65,981,262	59,342,509
<b>Total Assets</b>	<b>148,572,191</b>	<b>112,451,738</b>
<b>Deferred Outflows of Resources</b>	<b>8,839,682</b>	<b>8,345,927</b>
Long-Term Liabilities	35,511,375	36,073,420
Other Liabilities	69,084,859	39,704,070
<b>Total Liabilities</b>	<b>104,596,233</b>	<b>75,777,490</b>
<b>Deferred Inflows of Resources</b>	<b>7,741,319</b>	<b>6,536,337</b>
Net Position:		
Net Investment in Capital Assets	65,320,528	58,506,406
Restricted	11,508,942	11,075,226
Unrestricted (Deficit)	(31,751,048)	(31,097,794)
<b>Total Net Position</b>	<b>\$ 45,078,423</b>	<b>\$ 38,483,838</b>

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 primarily the result, in

part, of accruing \$4 million in compensated absences payable, \$1.2 million in total OPEB liability, and \$29.6 million in net pension liability.

Current and other assets as well as other liabilities increased significantly over the prior fiscal year primarily due to recognizing the unencumbered 2023-24 and 2024-25 fiscal year State allocation of Public Education Capital Outlay Special Facilities funding to be used for the construction of the new PreK-8 School.

The key elements of the changes in the District's net position for the fiscal years ended June 30, 2025, and June 30, 2024, are as follows:

### Operating Results for the Fiscal Year Ended

	Governmental Activities	
	6-30-25	6-30-24
<b>Program Revenues:</b>		
Charges for Services	\$ 46,367	\$ 54,709
Operating Grants and Contributions	4,044,698	4,336,803
Capital Grants and Contributions	298,428	591,215
<b>General Revenues:</b>		
Property Taxes, Levied for Operational Purposes	10,115,765	9,535,737
Property Taxes, Levied for Capital Projects	3,903,581	3,598,777
Grants and Contributions Not Restricted to Specific Programs	61,901,367	55,808,231
Unrestricted Investment Earnings	542,891	781,590
Miscellaneous	670,797	692,578
<b>Total Revenues</b>	<b>81,523,894</b>	<b>75,399,640</b>
<b>Functions/Program Expenses:</b>		
Instruction	38,663,307	36,964,033
Student Support Services	2,583,569	2,119,270
Instructional Media Services	391,136	194,177
Instruction and Curriculum Development Services	2,438,035	2,816,457
Instructional Staff Training Services	1,555,005	1,702,059
Instruction-Related Technology	677,009	1,459,119
Board	2,175,962	1,353,491
General Administration	1,243,803	1,189,748
School Administration	3,809,424	3,903,261
Facilities Acquisition and Construction	(133,479)	319,318
Fiscal Services	672,277	698,854
Food Services	4,631,583	5,061,934
Central Services	1,035,736	940,334
Student Transportation Services	5,074,439	5,372,911
Operation of Plant	5,622,244	6,106,690
Maintenance of Plant	2,944,487	2,422,372
Administrative Technology Services	1,142,178	1,081,351
Unallocated Interest on Long-Term Debt	39,646	38,766
Unallocated Depreciation Expense	362,948	2,805,714
<b>Total Functions/Program Expenses</b>	<b>74,929,309</b>	<b>76,549,859</b>
<b>Change in Net Position</b>	<b>6,594,585</b>	<b>(1,150,219)</b>
Net Position - Beginning	38,483,838	39,634,057
<b>Net Position - Ending</b>	<b>\$ 45,078,423</b>	<b>\$ 38,483,838</b>

The largest revenue source is the State of Florida (41 percent). Revenues from State sources for current operations are primarily received through the Florida Education Finance Program (FEFP) funding

formula. The FEFP funding 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.

Total revenues increased by \$6.1 million, or 7.5 percent, primarily due to an increase in Federal grants and State funding.

Overall expenses decreased by \$1.6 million, or 2 percent since the prior fiscal year.

Instruction expenses decreased by \$1 million, or 2 percent since the prior fiscal year.

## FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

### **Governmental Funds**

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

The total fund balances of governmental funds decreased by \$0.2 million during the fiscal year to \$12.9 million at June 30, 2025. Of the total fund balance, \$1.3 million, or 10 percent, is unassigned fund balance, which is available for spending at the District's discretion; \$0.1 million is nonspendable; and \$11.5 million is restricted for particular purposes.

### **Major Governmental Funds**

The General Fund is the District's chief operating fund. At the end of the current fiscal year, unassigned fund balance is \$1.3 million, while the total fund balance is \$1.6 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 unassigned fund balance is 3 percent of the total General Fund revenues, while total fund balance represents 3.7 percent of total General Fund revenues. Total fund balance decreased by \$1.4 million during the fiscal year.

The Special Revenue – Food Service Fund accounts for and reports all food service activities. The fund has revenues and expenditures of \$4.1 million and \$4.6 million, respectively, and ended the fiscal year with a fund balance of \$1.45 million, including inventories of \$0.1 million that represent the nonspendable fund balance, while the remaining \$1.34 million fund balance is restricted for food service operations. The total fund balance decreased \$0.45 million, or 24 percent, during the fiscal year.

The Special Revenue – Other Fund is used by the District to account for resources of certain Federal grant programs and, for the 2024-25 fiscal year, had total revenues and expenditures of \$10.8 million each. Because grant revenues attributed to the Federal grants accounted for in this fund are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Special Revenue – Federal Education Stabilization Fund accounts for certain Federal funds provided in response to the COVID-19 pandemic and, for the 2024-25 fiscal year, had total revenues and

expenditures of \$17.7 million each. Because grant revenues are not recognized until expenditures are incurred, this fund generally does not accumulate a fund balance.

The Capital Projects – Public Education Capital Outlay Fund is used to account for the financial resources generated by the State Public Education Capital Outlay and Debt Service Trust Funds to be used primarily for the construction of the new PreK-8 School and has encumbrances totaling \$2.9 million, that exceed the fund balance by that amount. The encumbrances are expected to be honored using resources received in subsequent fiscal years from the Public Education Capital Outlay and Debt Service Trust Fund – Special Facility Construction Account.

The Capital Projects – Other Fund is used to account for the Educational Facilities Security Grant to be used for improving the physical security of school buildings and the insurance loss recoveries to be used for repair and renovation of school buildings. The fund balance decreased by \$0.03 million during the fiscal year primarily due to an increase in maintenance and repairs related to storm damage.

### GENERAL FUND BUDGETARY HIGHLIGHTS

During the 2024-25 fiscal year, the District amended its General Fund budget several times, which resulted in no change in total budgeted revenues however there was an increase in total budgeted appropriations of \$1.8 million. Budget revisions occurred primarily to reflect adjustments to appropriations and incurred costs. These amendments were made as part of the routine budget process of the District and were deemed to be necessary and appropriate by management.

Actual revenues totaled \$.4 million less than budgeted, or .8 percent, and actual expenditure was \$1.1 million more than the final budgeted amounts. Certain budget amounts were not increased during preparation of the budget schedule for the 2024-25 fiscal year annual financial report, and separate budget amendments to cover the over-expended amounts were not presented to the Board for approval due to oversights. The actual ending fund balance was \$.32 million less than the estimated fund balance contained in the original budget.

### CAPITAL ASSETS AND LONG-TERM DEBT

#### **Capital Assets**

The District's investment in capital assets for its governmental activities as of June 30, 2025, amounts to \$65.9 million (net of accumulated depreciation). This investment in capital assets includes land; construction in progress; improvements other than buildings; buildings and fixed equipment; furniture, fixtures, and equipment; motor vehicles; and audio visual materials and computer software.

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, 2025, the District had total long-term debt outstanding of \$0.66 million related to bonds payable.

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

## REQUESTS FOR INFORMATION

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF NET POSITION  
June 30, 2025

	Account Number	Primary Government			Component Units		Total Nonmajor Component Units
		Governmental Activities	Business-Type Activities	Total	Crossroad Academy Charter School	Major Component Unit Name	
<b>ASSETS</b>							
Cash and Cash Equivalents	1110	7,811,655.02		7,811,655.02	6,084,283.00		0.00
Investments	1160			0.00	272,417.00		0.00
Taxes Receivable Net	1120			0.00	0.00		0.00
Accounts Receivable Net	1131	29,252.96		29,252.96	0.00		0.00
Interest Receivable on Investments	1170			0.00	0.00		0.00
Due From Other Agencies	1220	75,044,567.85		75,044,567.85	1,610,425.00		0.00
Due From Insurers	1180			0.00	0.00		0.00
Deposits Receivable	1210	288,733.57		288,733.57	0.00		0.00
Internal Balances				0.00	0.00		0.00
Cash with Fiscal/Service Agents	1114			0.00	0.00		0.00
Section 1011.13 P.S. Loan Proceeds	1420			0.00	0.00		0.00
Leases Receivable	1425			0.00	0.00		0.00
Inventory	1150	100,651.67		100,651.67	0.00		0.00
Prepaid Items	1230	116,568.01		116,568.01	44,282.00		0.00
Long-Term Investments	1460			0.00	0.00		0.00
Prepaid Insurance Costs	1430			0.00	0.00		0.00
Other Postemployment Benefits Asset	1410			0.00	0.00		0.00
Pension Asset	1415			0.00	0.00		0.00
<b>Capital Assets</b>							
Land	1310	1,805,063.29		1,805,063.29	459,023.00		0.00
Land Improvements - Nondepreciable	1315			0.00	0.00		0.00
Construction in Progress	1360	1,765,702.67		1,765,702.67	3,537,308.00		0.00
Nondepreciable Capital Assets		3,570,765.96	0.00	3,570,765.96	3,996,331.00	0.00	0.00
Improvements Other Than Buildings	1320	8,181,061.32		8,181,061.32	0.00		0.00
Less Accumulated Depreciation	1329	(4,806,090.95)		(4,806,090.95)	0.00		0.00
Buildings and Fixed Equipment	1330	105,270,572.89		105,270,572.89	5,371,913.00		0.00
Less Accumulated Depreciation	1339	(51,955,991.41)		(51,955,991.41)	(1,672,841.00)		0.00
Furniture, Fixtures and Equipment	1340	9,858,646.20		9,858,646.20	697,745.00		0.00
Less Accumulated Depreciation	1349	(7,115,896.99)		(7,115,896.99)	(679,963.00)		0.00
Motor Vehicles	1350	7,976,992.05		7,976,992.05	55,497.00		0.00
Less Accumulated Depreciation	1359	(5,445,487.33)		(5,445,487.33)	(155,498.00)		0.00
Property Under Leases and SBITA	1370			0.00	0.00		0.00
Less Accumulated Amortization	1379			0.00	0.00		0.00
Audiovisual Materials	1381	160,001.43		160,001.43	151,138.00		0.00
Less Accumulated Depreciation	1388	(160,001.43)		(160,001.43)	(97,753.98)		0.00
Computer Software	1382	683,768.55		683,768.55	0.00		0.00
Less Accumulated Amortization	1389	(238,028.25)		(238,028.25)	0.00		0.00
Depreciable Capital Assets, Net		62,410,496.23	0.00	62,410,496.23	3,860,277.00	0.00	0.00
Total Capital Assets		65,981,262.19	0.00	65,981,262.19	7,856,607.00	0.00	0.00
<b>Total Assets</b>		<b>148,572,191.27</b>	<b>0.00</b>	<b>148,572,191.27</b>	<b>15,868,024.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>							
Accumulated Decrease in Fair Value of Hedging Derivatives	1910			0.00	0.00		0.00
Net Carrying Amount of Debt Refunding	1920			0.00	0.00		0.00
Pension	1940	8,644,576.00		8,644,576.00	632,851.00		0.00
Other Postemployment Benefits	1950	195,106.00		195,106.00	0.00		0.00
Asset Retirement Obligation	1960			0.00	0.00		0.00
<b>Total Deferred Outflows of Resources</b>		<b>8,839,682.00</b>	<b>0.00</b>	<b>8,839,682.00</b>	<b>632,851.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES</b>							
Cash Overdraft	2125			0.00	0.00		0.00
Accrued Salaries and Benefits	2110			0.00	0.00		0.00
Payroll Deductions and Withholdings	2170	222,219.52		222,219.52	0.00		0.00
Accounts Payable	2120	144,141.29		144,141.29	1,113,956.00		0.00
Sales Tax Payable	2260			0.00	0.00		0.00
Current Notes Payable	2250			0.00	0.00		0.00
Accrued Interest Payable	2210			0.00	29,359.00		0.00
Deposits Payable	2220	3,896.81		3,896.81	0.00		0.00
Due to Other Agencies	2230			0.00	0.00		0.00
Due to Fiscal Agent	2240			0.00	0.00		0.00
Pension Liability	2115			0.00	476,851.00		0.00
Other Postemployment Benefits Liability	2116			0.00	97,332.00		0.00
Judgments Payable	2130			0.00	0.00		0.00
Construction Contracts Payable	2140			0.00	0.00		0.00
Construction Contracts Payable - Retained Percentage	2150			0.00	0.00		0.00
Estimated Liability for Claims - Self-Insurance Program	2211			0.00	0.00		0.00
Estimated Liability for Claims Adjustment	2272			0.00	0.00		0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00		0.00
Unearned Revenues	2410	68,714,601.00		68,714,601.00	0.00		0.00
<b>Long-Term Liabilities:</b>							
<i>Portion Due Within One Year:</i>							
Notes Payable	2310			0.00	1,674,200.00		0.00
Obligations Under Leases and SBITA	2315			0.00	0.00		0.00
Bonds Payable	2320	181,168.04		181,168.04	0.00		0.00
Liability for Compensated Absences	2330	895,811.04		895,811.04	0.00		0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00		0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00		0.00
Net Other Postemployment Benefits Obligation	2360	125,211.00		125,211.00	0.00		0.00
Net Pension Liability	2365			0.00	0.00		0.00
Estimated FICO Advance Payable	2370			0.00	0.00		0.00
Other Long-Term Liabilities	2380			0.00	0.00		0.00
Derivative Instrument	2390			0.00	0.00		0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00		0.00
Due Within One Year		1,202,190.08	0.00	1,202,190.08	1,674,200.00	0.00	0.00
<i>Portion Due After One Year:</i>							
Notes Payable	2310			0.00	1,086,679.00		0.00
Obligations Under Leases	2315			0.00	0.00		0.00
Bonds Payable	2320	479,566.07		479,566.07	0.00		0.00
Liability for Compensated Absences	2330	3,113,407.50		3,113,407.50	0.00		0.00
Lease-Purchase Agreements Payable	2340			0.00	0.00		0.00
Estimated Liability for Long-Term Claims	2350			0.00	0.00		0.00
Net Other Postemployment Benefits Obligation	2360	1,059,235.00		1,059,235.00	0.00		0.00
Net Pension Liability	2365	29,656,976.00		29,656,976.00	0.00		0.00
Estimated FICO Advance Payable	2370			0.00	0.00		0.00
Other Long-Term Liabilities	2380			0.00	0.00		0.00
Derivative Instrument	2390			0.00	0.00		0.00
Estimated Liability for Arbitrage Rebate	2280			0.00	0.00		0.00
Due in More than One Year		34,309,184.57	0.00	34,309,184.57	1,086,679.00	0.00	0.00
<b>Total Long-Term Liabilities</b>		<b>35,511,374.65</b>	<b>0.00</b>	<b>35,511,374.65</b>	<b>2,760,879.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities</b>		<b>104,596,233.23</b>	<b>0.00</b>	<b>104,596,233.23</b>	<b>4,478,377.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>							
Accumulated Increase in Fair Value of Hedging Derivatives	2610			0.00	0.00		0.00
Deficit Net Carrying Amount of Debt Refunding	2620			0.00	0.00		0.00
Deferred Revenue	2630	288,233.57		288,233.57	0.00		0.00
Pension	2640	5,829,463.00		5,829,463.00	40,793.00		0.00
Other Postemployment Benefits	2650	1,823,622.00		1,823,622.00	0.00		0.00
<b>Total Deferred Inflows of Resources</b>		<b>7,941,318.57</b>	<b>0.00</b>	<b>7,941,318.57</b>	<b>40,793.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET POSITION</b>							
Net Investment in Capital Assets	2770	65,320,528.08		65,320,528.08	5,095,728.00		0.00
<i>Restricted For:</i>							
Categorical Carryover Programs	2780			0.00	0.00		0.00
Food Service	2780	1,344,521.98		1,344,521.98	0.00		0.00
Debt Service	2780	16,285.27		16,285.27	0.00		0.00
Capital Projects	2780	9,827,949.90		9,827,949.90	0.00		0.00
Workforce Development	2780	320,185.00		320,185.00	0.00		0.00
Unrestricted	2790	131,751,047.62		131,751,047.62	4,855,572.00		0.00
<b>Total Net Position</b>		<b>45,078,422.56</b>	<b>0.00</b>	<b>45,078,422.56</b>	<b>11,981,705.00</b>	<b>0.00</b>	<b>0.00</b>

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2025

FUNCTIONS Governmental Activities:	Account Number	Expenses	Charges for Services	Program Revenues		Net (Expense) Revenue and Changes in Net Position		Component Units
				Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Primary Government Business-Type Activities	
Instruction	5000	38,663,306.94				(38,663,306.94)		
Student Support Services	6100	2,583,568.58				(2,583,568.58)		
Instructional Media Services	6200	391,135.90				(391,135.90)		
Instruction and Curriculum Development Services	6300	2,438,034.94				(2,438,034.94)		
Instructional Staff Training Services	6400	1,555,004.91				(1,555,004.91)		
Instruction-Related Technology	6500	677,009.12				(677,009.12)		
Board	7100	2,175,961.54				(2,175,961.54)		
General Administration	7200	1,243,802.77				(1,243,802.77)		
School Administration	7300	3,809,424.31				(3,809,424.31)		
Facilities Acquisition and Construction	7400	413,479.39				(413,479.39)		
Fiscal Services	7500	672,277.47				(672,277.47)		
Food Services	7600	4,631,563.42	46,366.74	4,044,697.98		(500,518.70)		
Central Services	7700	1,035,735.57				(1,035,735.57)		
Student Transportation Services	7800	5,074,439.45				(5,074,439.45)		
Operation of Plant	7900	5,622,244.21				(5,622,244.21)		
Maintenance of Plant	8100	2,944,487.05				(2,944,487.05)		
Administrative Technology Services	8200	1,142,177.67				(1,142,177.67)		
Community Services	9100	39,646.25				(39,646.25)		
Interest on Long-Term Debt	9200	362,948.17				(362,948.17)		
Unallocated Depreciation/Amortization Expense		74,929,308.88	46,366.74	4,044,697.98		(70,539,815.97)		
<b>Total Governmental Activities</b>								
<i>Business-type Activities:</i>								
Self-Insurance Consortium								
Daycare Operations								
Other Business-Type Activity								
<b>Total Business-Type Activities</b>								
<b>Total Primary Government</b>								
<i>Component Units:</i>								
Crossroad Academy Charter School		74,929,308.88	0.00	0.00	0.00	(70,539,815.97)		
Major Component Unit Name		5,707,032.00	375,888.00	1,024,770.00		(3,990,150.00)		
Total Nonmajor Component Units		0.00	0.00	0.00		0.00		
<b>Total Component Units</b>		5,707,032.00	375,888.00	1,024,770.00		(3,990,150.00)		

**General Revenues:**

**Taxes:**

Property Taxes, Levied for Operational Purposes	10,115,764.81					10,115,764.81		0.00
Property Taxes, Levied for Debt Service								0.00
Local Sales Taxes	3,903,581.28					3,903,581.28		0.00
Grants and Contributions Not Restricted to Specific Programs	61,901,366.87					61,901,366.87		0.00
Investment Earnings	542,590.94					542,590.94		4,224,769.00
Miscellaneous	670,797.08					670,797.08		218,620.00
Special Items								0.00
Extraordinary Items								0.00
Transfers								0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>								0.00
<b>Change in Net Position</b>								4,443,389.00
<b>Net Position, July 1, 2024</b>								6,594,585.01
<b>Adjustments to Net Position</b>								38,483,837.55
<b>Net Position, June 30, 2025</b>								11,981,705.00

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2025

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	1,305,587.68	708,857.21	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	5,269.11	0.00	23,983.85	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	847,277.00	89,613.76	5,095,770.93	0.00	0.00
Due From Budgetary Funds	1141	5,095,770.93	546,051.01	8,185.20	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	100,651.67	0.00	0.00	0.00
Prepaid Items	1230	116,568.01	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>7,370,472.73</b>	<b>1,445,173.65</b>	<b>5,127,939.98</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>7,370,472.73</b>	<b>1,445,173.65</b>	<b>5,127,939.98</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	222,219.52	0.00	0.00	0.00	0.00
Accounts Payable	2120	111,972.20	0.00	32,169.05	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	3,896.81	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	5,103,956.13	0.00	5,095,770.93	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>5,442,044.66</b>	<b>0.00</b>	<b>5,127,939.98</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	288,233.57	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>288,233.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	0.00	100,651.67	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	<b>0.00</b>	<b>100,651.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Workforce Development	2729	320,185.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	1,444,521.98	0.00	0.00	0.00
<b>Total Restricted Fund Balances</b>	2720	<b>320,185.00</b>	<b>1,444,521.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balances</b>	2730	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balances</b>	2740	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balances</b>	2750	<b>1,320,009.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	2700	<b>1,640,194.50</b>	<b>1,445,173.65</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>7,370,472.73</b>	<b>1,445,173.65</b>	<b>5,127,939.98</b>	<b>0.00</b>	<b>0.00</b>

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2025

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	<b>2710</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Workforce Development	2729	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balances</b>	<b>2720</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balances</b>	<b>2730</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balances</b>	<b>2740</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balances</b>	<b>2750</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	<b>2700</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2025

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, F.S., Loans 330
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Workforce Development	2729	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balances</b>	2720	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balances</b>	2730	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balances</b>	2740	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balances</b>	2750	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	2700	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2025

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	68,277,557.00	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00	0.00
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1230	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>68,277,557.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>68,277,557.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00	0.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	0.00
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	0.00	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	68,277,557.00	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>68,277,557.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	0.00
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	0.00	0.00
Capital Projects	2726	0.00	0.00	0.00	0.00	0.00
Restricted for Workforce Development	2729	0.00	0.00	0.00	0.00	0.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	0.00
<b>Total Restricted Fund Balances</b>	2720	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balances</b>	2730	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balances</b>	2740	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balances</b>	2750	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Fund Balances</b>	2700	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>68,277,557.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
June 30, 2025

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Fund 000	Other Governmental Funds	Total Governmental Funds
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>						
<b>ASSETS</b>						
Cash and Cash Equivalents	1110	4,472,666.09	0.00	0.00	524,543.89	7,011,654.87
Investments	1160	0.00	0.00	0.00	0.00	0.00
Taxes Receivable - Net	1120	0.00	0.00	0.00	0.00	0.00
Accounts Receivable - Net	1131	0.00	0.00	0.00	0.00	29,252.96
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	437,044.00	0.00	0.00	297,305.16	75,044,567.85
Due From Budgetary Funds	1141	1,112,393.44	0.00	0.00	3,437,326.48	10,199,727.06
Due From Insurer	1180	0.00	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00	0.00
Due From Internal Funds	1142	0.00	0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00	100,651.67
Prepaid Items	1230	0.00	0.00	0.00	0.00	116,568.01
Long-Term Investments	1460	0.00	0.00	0.00	0.00	0.00
<b>Total Assets</b>		<b>6,022,103.53</b>	<b>0.00</b>	<b>0.00</b>	<b>4,259,175.53</b>	<b>92,502,422.42</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Assets and Deferred Outflows of Resources</b>		<b>6,022,103.53</b>	<b>0.00</b>	<b>0.00</b>	<b>4,259,175.53</b>	<b>92,502,422.42</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00	222,219.52
Accounts Payable	2120	0.00	0.00	0.00	0.00	144,141.25
Sales Tax Payable	2260	0.00	0.00	0.00	0.00	0.00
Current Notes Payable	2250	0.00	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	0.00	0.00	0.00	0.00	0.00
Deposits Payable	2220	0.00	0.00	0.00	0.00	3,896.81
Due to Other Agencies	2230	0.00	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00	10,199,727.06
Due to Internal Funds	2162	0.00	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00	0.00
Pension Liability	2115	0.00	0.00	0.00	0.00	0.00
Other Postemployment Benefits Liability	2116	0.00	0.00	0.00	0.00	0.00
Judgments Payable	2130	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00	0.00
Matured Bonds Payable	2180	0.00	0.00	0.00	0.00	0.00
Matured Interest Payable	2190	0.00	0.00	0.00	0.00	0.00
Unearned Revenue	2410	0.00	0.00	0.00	0.00	0.00
Unavailable Revenue	2410	437,044.00	0.00	0.00	0.00	437,044.00
<b>Total Liabilities</b>		<b>437,044.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,007,028.64</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	68,565,790.57
<b>Total Deferred Inflows of Resources</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>68,565,790.57</b>
<b>FUND BALANCES</b>						
<i>Nonspendable:</i>						
Inventory	2711	0.00	0.00	0.00	0.00	100,651.67
Prepaid Amounts	2712	0.00	0.00	0.00	0.00	0.00
Permanent Fund Principal	2713	0.00	0.00	0.00	0.00	0.00
Other Not in Spendable Form	2719	0.00	0.00	0.00	0.00	0.00
<b>Total Nonspendable Fund Balances</b>	2710	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100,651.67</b>
<i>Restricted for:</i>						
Economic Stabilization	2721	0.00	0.00	0.00	0.00	0.00
Federal Required Carryover Programs	2722	0.00	0.00	0.00	0.00	0.00
State Required Carryover Programs	2723	0.00	0.00	0.00	0.00	0.00
Local Sales Tax and Other Tax Levy	2724	0.00	0.00	0.00	0.00	0.00
Debt Service	2725	0.00	0.00	0.00	16,285.27	16,285.27
Capital Projects	2726	5,585,059.53	0.00	0.00	4,242,890.26	9,827,949.79
Restricted for Workforce Development	2729	0.00	0.00	0.00	0.00	320,185.00
Restricted for Food Service	2729	0.00	0.00	0.00	0.00	1,344,521.98
<b>Total Restricted Fund Balances</b>	2720	<b>5,585,059.53</b>	<b>0.00</b>	<b>0.00</b>	<b>4,259,175.53</b>	<b>11,508,942.04</b>
<i>Committed to:</i>						
Economic Stabilization	2731	0.00	0.00	0.00	0.00	0.00
Contractual Agreements	2732	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
Committed for	2739	0.00	0.00	0.00	0.00	0.00
<b>Total Committed Fund Balances</b>	2730	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Assigned to:</i>						
Special Revenue	2741	0.00	0.00	0.00	0.00	0.00
Debt Service	2742	0.00	0.00	0.00	0.00	0.00
Capital Projects	2743	0.00	0.00	0.00	0.00	0.00
Permanent Fund	2744	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
Assigned for	2749	0.00	0.00	0.00	0.00	0.00
<b>Total Assigned Fund Balances</b>	2740	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Unassigned Fund Balances</b>	2750	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,320,009.50</b>
<b>Total Fund Balances</b>	2700	<b>5,585,059.53</b>	<b>0.00</b>	<b>0.00</b>	<b>4,259,175.53</b>	<b>12,929,603.21</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>		<b>6,022,103.53</b>	<b>0.00</b>	<b>0.00</b>	<b>4,259,175.53</b>	<b>92,502,422.42</b>

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

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION  
For the Fiscal Year Ended June 30, 2025**

**Total Fund Balances - Governmental Funds** \$ 12,929,603.21

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. 65,981,262.19

Long-term notes receivable are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the governmental funds. 288,233.57

Certain capital outlay funding is not available to pay for current period expenditures and, therefore, is reported as unavailable revenue in the governmental funds. 4,101.06

The deferred outflows of resources and deferred inflows of resources related to pensions and other postemployment benefits (OPEB) are applicable to future periods and, therefore, are not reported in the governmental funds.

Deferred Outflows Related to Pensions	\$ 8,644,576.18	
Deferred Outflows Related to OPEB	195,106.00	
Deferred Inflows Related to Pensions	(5,829,463.00)	
Deferred Inflows Related to OPEB	<u>(1,623,622.00)</u>	1,386,597.18

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

Bonds Payable	\$ (660,734.11)	
Compensated Absences Payable	(4,009,218.54)	
Net Pension Liability	(29,656,976.00)	
Total OPEB Liability	<u>(1,184,446.00)</u>	<u>(35,511,374.65)</u>

**Total Net Position - Governmental Activities** 45,078,422.56

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2025

	Account Number	General 100	Food Services 410	Other Federal Programs 420	Federal Education Stabilization Fund 440	Miscellaneous Special Revenue 490
<b>REVENUES</b>						
Federal Direct	3100	59,642.38	0.00	2,904,635.05	0.00	0.00
Federal Through State and Local	3200	136,343.62	4,044,697.98	7,947,653.74	17,669,706.08	0.00
State Sources	3300	32,813,085.00	54,078.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	10,115,764.81	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	46,366.74	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		838,487.25	3,153.59	0.00	0.00	0.00
<b>Total Local Sources</b>	<b>3400</b>	<b>10,954,252.06</b>	<b>49,520.33</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Revenues</b>		<b>43,963,323.06</b>	<b>4,148,296.31</b>	<b>10,852,288.79</b>	<b>17,669,706.08</b>	<b>0.00</b>
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	20,175,750.92	0.00	5,899,846.59	9,941,977.05	0.00
Student Support Services	6100	1,400,520.83	0.00	1,346,947.70	12,029.77	0.00
Instructional Media Services	6200	444,214.94	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	534,729.79	0.00	1,649,021.82	0.00	0.00
Instructional Staff Training Services	6400	179,742.81	0.00	1,292,862.35	18,877.34	0.00
Instruction-Related Technology	6500	462,095.36	0.00	54,999.96	128,905.36	0.00
Board	7100	2,182,860.50	0.00	0.00	0.00	0.00
General Administration	7200	913,937.92	0.00	67,845.57	264,095.67	0.00
School Administration	7300	3,415,787.04	0.00	222,612.29	10,765.00	0.00
Facilities Acquisition and Construction	7410	1,689,134.76	0.00	0.00	0.00	0.00
Fiscal Services	7500	599,813.44	0.00	0.00	0.00	0.00
Food Services	7600	16,355.41	4,605,932.61	0.00	0.00	0.00
Central Services	7700	745,943.78	0.00	227,925.70	109,521.93	0.00
Student Transportation Services	7800	4,265,480.45	0.00	233.77	157,048.36	0.00
Operation of Plant	7900	5,487,105.57	0.00	85,141.84	38,400.29	0.00
Maintenance of Plant	8100	2,747,342.57	0.00	4,851.20	319,730.14	0.00
Administrative Technology Services	8200	1,019,631.02	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	7,728.50	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay - Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	1,800,250.76	0.00	0.00	6,668,355.17	0.00
<b>Total Expenditures</b>		<b>48,088,426.37</b>	<b>4,605,932.61</b>	<b>10,852,288.79</b>	<b>17,669,706.08</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(4,125,103.31)</b>	<b>(457,636.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	3,300.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	1,247.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	2,920,511.58	0.00	0.00	0.00	0.00
Transfers Out	9700	(223,250.00)	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>2,701,808.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		<b>(1,423,294.73)</b>	<b>(457,636.30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Balances, July 1, 2024	2800	3,063,489.23	1,902,809.95	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2025	2700	1,640,194.50	1,445,173.65	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
 For the Fiscal Year Ended June 30, 2025

	Account Number	SBE/COBI Bonds 210	Special Act Bonds 220	Sections 1011.14 & 1011.15, F.S., Loans 230	Motor Vehicle Revenue Bonds 240	District Bonds 250
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay - Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Balances, July 1, 2024	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCES - GOVERNMENTAL FUNDS**  
**For the Fiscal Year Ended June 30, 2025**

	Account Number	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 & 1011.15, P.S., Loans 330
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	0.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	0.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	0.00	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Balances, July 1, 2024	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2025

	Account Number	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service 360	Nonvoted Capital Improvement Fund 370	Voted Capital Improvement Fund 380
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	0.00
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00
State Sources	3300	316,223.00	0.00	0.00	0.00	0.00
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	0.00
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		0.00	0.00	0.00	0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		<b>316,223.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	0.00
Student Support Services	6100	0.00	0.00	0.00	0.00	0.00
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	0.00	0.00	0.00	0.00	0.00
General Administration	7200	0.00	0.00	0.00	0.00	0.00
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	0.00	0.00	0.00	0.00	0.00
Food Services	7600	0.00	0.00	0.00	0.00	0.00
Central Services	7700	0.00	0.00	0.00	0.00	0.00
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	0.00	0.00	0.00	0.00	0.00
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	0.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Committee Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	0.00	0.00
Interest	720	0.00	0.00	0.00	0.00	0.00
Dues and Fees	730	0.00	0.00	0.00	0.00	0.00
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	24,354.00	0.00	0.00	0.00	0.00
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	0.00
<b>Total Expenditures</b>		<b>24,354.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>291,869.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	0.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	0.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	24,354.00	0.00	0.00	0.00	0.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	0.00	0.00
Transfers Out	9700	(316,223.00)	0.00	0.00	0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>(291,869.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fund Balances, July 1, 2024	2800	0.00	0.00	0.00	0.00	0.00
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCES - GOVERNMENTAL FUNDS  
For the Fiscal Year Ended June 30, 2025

	Account Number	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Permanent Funds 000	Other Governmental Funds	Total Governmental Funds
<b>REVENUES</b>						
Federal Direct	3100	0.00	0.00	0.00	0.00	2,964,277.43
Federal Through State and Local	3200	0.00	0.00	0.00	0.00	29,798,401.42
State Sources	3300	0.00	0.00	0.00	298,428.19	33,481,814.19
<i>Local Sources:</i>						
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	0.00	0.00	0.00	0.00	10,115,764.81
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423	0.00	0.00	0.00	0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423	0.00	0.00	0.00	3,903,581.28	3,903,581.28
Local Sales Taxes	3418, 3419	0.00	0.00	0.00	0.00	0.00
Charges for Service - Food Service	345X	0.00	0.00	0.00	0.00	46,366.74
Impact Fees	3496	0.00	0.00	0.00	0.00	0.00
Other Local Revenue		226,542.64	0.00	0.00	116,603.54	1,184,787.02
Total Local Sources	3400	226,542.64	0.00	0.00	4,020,184.82	15,250,499.85
<b>Total Revenues</b>		226,542.64	0.00	0.00	4,318,613.01	81,494,992.89
<b>EXPENDITURES</b>						
<i>Current:</i>						
Instruction	5000	0.00	0.00	0.00	0.00	36,017,574.56
Student Support Services	6100	0.00	0.00	0.00	0.00	2,759,498.30
Instructional Media Services	6200	0.00	0.00	0.00	0.00	444,214.94
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	2,183,751.61
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	1,491,482.50
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	646,000.68
Board	7100	0.00	0.00	0.00	0.00	2,182,860.50
General Administration	7200	0.00	0.00	0.00	0.00	1,245,879.16
School Administration	7300	0.00	0.00	0.00	0.00	3,649,164.33
Facilities Acquisition and Construction	7410	0.00	0.00	0.00	0.00	1,689,134.76
Fiscal Services	7500	0.00	0.00	0.00	0.00	599,813.44
Food Services	7600	0.00	0.00	0.00	0.00	4,622,288.02
Central Services	7700	0.00	0.00	0.00	0.00	1,083,391.41
Student Transportation Services	7800	0.00	0.00	0.00	0.00	4,422,762.58
Operation of Plant	7900	0.00	0.00	0.00	0.00	5,610,647.70
Maintenance of Plant	8100	0.00	0.00	0.00	0.00	3,071,923.91
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	1,019,631.02
Community Services	9100	0.00	0.00	0.00	0.00	0.00
<i>Debt Service: (Function 9200)</i>						
Redemption of Principal	710	0.00	0.00	0.00	175,368.77	175,368.77
Interest	720	0.00	0.00	0.00	31,595.96	39,324.46
Dues and Fees	730	0.00	0.00	0.00	321.79	321.79
Other Debt Service	791	0.00	0.00	0.00	0.00	0.00
<i>Capital Outlay:</i>						
Facilities Acquisition and Construction	7420	259,120.24	0.00	0.00	0.00	283,474.24
Charter School Local Capital Improvement	7430	0.00	0.00	0.00	0.00	0.00
Charter School Capital Outlay Sales Tax	7440	0.00	0.00	0.00	0.00	0.00
Other Capital Outlay	9300	0.00	0.00	0.00	0.00	8,468,605.93
<b>Total Expenditures</b>		259,120.24	0.00	0.00	207,286.52	81,707,114.61
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		(32,577.60)	0.00	0.00	4,111,326.49	(212,121.72)
<b>OTHER FINANCING SOURCES (USES)</b>						
Issuance of Bonds	3710	0.00	0.00	0.00	0.00	0.00
Premium on Sale of Bonds	3791	0.00	0.00	0.00	0.00	0.00
Discount on Sale of Bonds	891	0.00	0.00	0.00	0.00	0.00
Proceeds of Lease-Purchase Agreements	3750	0.00	0.00	0.00	0.00	0.00
Premium on Lease-Purchase Agreements	3793	0.00	0.00	0.00	0.00	0.00
Discount on Lease-Purchase Agreements	893	0.00	0.00	0.00	0.00	0.00
Loans	3720	0.00	0.00	0.00	0.00	0.00
Sale of Capital Assets	3730	0.00	0.00	0.00	0.00	3,300.00
Loss Recoveries	3740	0.00	0.00	0.00	0.00	1,247.00
Proceeds of Forward Supply Contract	3760	0.00	0.00	0.00	0.00	0.00
Proceeds from Special Facility Construction Account	3770	0.00	0.00	0.00	0.00	24,354.00
Face Value of Refunding Bonds	3715	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Bonds	3792	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Bonds	892	0.00	0.00	0.00	0.00	0.00
Refunding Lease-Purchase Agreements	3755	0.00	0.00	0.00	0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794	0.00	0.00	0.00	0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894	0.00	0.00	0.00	0.00	0.00
Payments to Refunding Escrow Account (Function 9299)	760	0.00	0.00	0.00	0.00	0.00
Transfers In	3600	0.00	0.00	0.00	223,250.00	3,143,761.58
Transfers Out	9700	0.00	0.00	0.00	(2,604,288.58)	(3,143,761.58)
<b>Total Other Financing Sources (Uses)</b>		0.00	0.00	0.00	(2,381,038.58)	28,901.00
<b>SPECIAL ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>EXTRAORDINARY ITEMS</b>						
		0.00	0.00	0.00	0.00	0.00
<b>Net Change in Fund Balances</b>		(32,577.60)	0.00	0.00	1,730,287.91	(183,220.72)
Fund Balances, July 1, 2024	2800	5,617,637.13	0.00	0.00	2,528,887.62	13,112,823.93
Adjustments to Fund Balances	2891	0.00	0.00	0.00	0.00	0.00
Fund Balances, June 30, 2025	2700	5,585,059.53	0.00	0.00	4,259,175.53	12,929,603.21

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE  
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2025**

**Net Change in Fund Balances - Governmental Funds** \$ (183,220.72)

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 capital outlays in excess of depreciation expense in the current fiscal year. 6,648,218.48

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. 175,368.77

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. (3,300.00)

Governmental funds recognize revenues when they are measurable and available to pay liabilities in the current period. However, in the statement of activities, revenue is recognized as soon as it is earned regardless of availability. This is the effect of the timing difference between the two revenue recognition methods. 4,101.06

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 based on the amounts actually paid for compensated absences. This is the net amount of compensated absences used in excess of the amount earned in the current fiscal year. (1,387,265.58)

Governmental funds report District OPEB contributions as expenditures. However, in the statement of activities, the cost of OPEB benefits earned net of employee contributions, as determined through an actuarial valuation, is reported as an OPEB expense.

Decrease in Total OPEB Liability	\$	-	
Decrease in Deferred Outflows of Resources - OPEB		-	
Decrease in Deferred Inflows of Resources - OPEB		-	0.00

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	\$	2,866,541.00	
HIS Pension Contribution		603,949.00	
FRS Pension Expense		(2,107,100.00)	
HIS Pension Expense		(22,707.00)	1,340,683.00

**Change in Net Position of Governmental Activities** 6,594,585.01

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GARDNER COUNTY  
STATEMENT OF NET POSITION  
PROPRIETARY FUNDS  
June 30, 2015

ASSETS	Account Number	Self Insurance Contingent 911	Self Insurance Contingent 912	Self Insurance Contingent 913	Self Insurance Contingent 914	Business Type Activities - Enterprise Funds 915	Other 912	Other 913	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
Current assets:											
Cash and Cash Equivalents	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Investments	1110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable Net	1131	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Agencies	1170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Employer	1180	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	1141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenses	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	1114	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	1150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Items	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current assets	1210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Noncurrent assets:											
Section 1011.13 F.S. - Loans Receivable	1420	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loans Receivable	1435	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-Term Investments	1450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1450	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employment Security Asset	1410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Assets:											
Land	1310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Construction in Progress	1360	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Non-Depreciable Capital Assets	1320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Improvements Other Than Buildings	1325	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Buildings	1330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Furniture, Fixtures and Equipment	1340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Motor Vehicles	1350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation	1370	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property, Plant and Equipment	1375	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Amortization	1380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Copyright Software	1385	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Investments	1385	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Investments - Net	1385	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Capital Assets	1385	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Government Assets	1385	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Assets	1910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Decrease in Fair Value of Hedging Derivatives	1920	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Current Amount of Debt (Revenues)	1940	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Compensation Benefits	1950	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Asset Retirement Obligations	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Deferred Outflows of Resources	1960	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LIABILITIES											
Current liabilities:											
Cash Overdraft	2125	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Portfolios and Withholdings	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Payable	2200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds	2210	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Agencies	2141	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension Liabilities	2116	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Retirement Benefits Liabilities	2130	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments Payable - Self Insurance Program	2171	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Liabilities - Other Agency	2272	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total current liabilities	2170	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Long-term liabilities:											
Unearned Revenues	2410	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Obligations Under Leases and SBTA	2310	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities for Compensated Absence	2330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Other Post-Retirement Benefits Obligation	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Pension Liabilities	2365	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total long-term liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Liabilities	2380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt (Net of Current Amount of Debt Reported)	2620	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Pension	2640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Post-Retirement Benefits	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Deferred Outflows of Resources	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NET POSITION	2650	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Investment in Capital Assets	2770	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Retained for	2780	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unemployed	2790	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Net Position	2790	0.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2025

Account Number	Self-Insurance Consortium					Business-Type Activities - Enterprise Funds			Other 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
	911	912	913	914	ARRA Consortium 915	Other 921	Other 922					
<b>OPERATING REVENUES</b>												
Churn for Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Churn for Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Premium Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Operating Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Operating Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>OPERATING EXPENSES</b>												
Sellers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchased Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beneficial Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Materials and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation and Amortization Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>NONOPERATING REVENUES (EXPENSES)</b>												
Investment Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Miscellaneous Local Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lost Recoveries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gain on Disposition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Loss on Disposition of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Nonoperating Revenues (Expenses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SPECIAL ITEMS</b>												
<b>EXTRAORDINARY ITEMS</b>												
Churn in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GAUSDEN COUNTY  
STATEMENT OF CASE FLOWS  
PROPRIETARY FUNDS  
For the Fiscal Year Ended June 30, 2025

	Self-Insurance Consortium 911	Self-Insurance Consortium 912	Self-Insurance Consortium 913	Self-Insurance Consortium 914	ARRA Consortium 915	Other 921	Other 922	Other Enterprise Funds	Totals	Governmental Activities - Internal Service Funds
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>										
Receipts from customers and users	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receipts from inter-fund services provided	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to suppliers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments to employees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Payments for inter-fund services used	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other receipts (payments)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by operating activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>										
Subsidies from operating grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by non-capital financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>										
Proceeds from capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from disposition of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition and construction of capital assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from sale of capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest paid on capital debt	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by capital and related financing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>										
Proceeds from sales and maturity of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and dividends received	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net cash provided (used) by investing activities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net increase (decrease) in cash and cash equivalents</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - July 1, 2024	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Cash and cash equivalents - June 30, 2025	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</b>										
Operating income (loss)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:										
Depreciation/Amortization expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities used from USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in assets and liabilities:										
(Increase) decrease in accounts receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in interest receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from insurer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in deposits receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due from other agencies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in inventory	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in prepaid items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in salaries and benefits payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in general tax liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accounts payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in cash over/short	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in judgments payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in sales tax payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in accrued interest payable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due to other funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in due to other entities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in unearned revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in pension	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in other pension-related benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in estimated unfilled claims - Self-Insurance Program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(Increase) decrease in estimated liabilities for claims settlement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total adjustments</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Net cash (investing) capital and financing activities:</b>										
Borrowing under capital leases	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of interest on account	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital used in purchase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net increase (decrease) in the fair value of investments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Commodities received through USDA program	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF FIDUCIARY NET POSITION  
FIDUCIARY FUNDS  
June 30, 2025

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	0.00	0.00	0.00	387,332.26
Investments	1160	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Pension Contributions Receivable	1132				
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Budgetary Funds	1141	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	0.00	0.00	0.00	0.00
Inventory	1150				
<b>Total Assets</b>		0.00	0.00	0.00	387,332.26
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	
Pension	1940				
Other Postemployment Benefits	1950				
<b>Total Deferred Outflows of Resources</b>		0.00	0.00	0.00	
<b>LIABILITIES</b>					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	0.00	0.00	0.00	0.00
Internal Accounts Payable	2290	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Budgetary Funds	2161	0.00	0.00	0.00	0.00
<b>Total Liabilities</b>		0.00	0.00	0.00	0.00
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	
Pension	2640				
Other Postemployment Benefits	2650				
<b>Total Deferred Inflows of Resources</b>		0.00	0.00	0.00	
<b>NET POSITION</b>					
<b>Restricted for:</b>					
Pensions	2785	0.00	0.00	0.00	0.00
Postemployment benefits other than pensions	2785	0.00	0.00	0.00	0.00
Other purposes	2785	0.00	0.00	0.00	0.00
Individuals, organizations and other governments	2785	0.00	0.00	0.00	387,332.26
<b>Total Net Position</b>		0.00	0.00	0.00	387,332.26

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION  
FIDUCIARY FUNDS**

For the Fiscal Year Ended June 30, 2025

	Account Number	Total Investment Trust Funds 84X	Total Private-Purpose Trust Funds 85X	Total Pension Trust Funds 87X	Total Custodial Funds 89X
<b>ADDITIONS</b>					
Miscellaneous	3495				0.00
<i>Contributions:</i>					
Employer		0.00	0.00	0.00	0.00
Plan Members		0.00	0.00	0.00	0.00
Gifts, Grants and Bequests	3440	0.00	0.00	0.00	0.00
Total Contributions		0.00	0.00	0.00	0.00
<i>Investment Income:</i>					
Interest on Investments	3431	0.00	0.00	0.00	0.00
Gain on Sale of Investments	3432	0.00	0.00	0.00	0.00
Net Increase (Decrease) in the Fair Value of Investments	3433	0.00	0.00	0.00	0.00
Total Investment Income		0.00	0.00	0.00	0.00
Less Investment Expense		0.00	0.00	0.00	0.00
Net Investment Income		0.00	0.00	0.00	0.00
<b>Total Additions</b>		0.00	0.00	0.00	0.00
<b>DEDUCTIONS</b>					
Salaries	100	0.00	0.00	0.00	0.00
Employee Benefits	200	0.00	0.00	0.00	0.00
Purchased Services	300	0.00	0.00	0.00	0.00
Other	700	0.00	0.00	0.00	0.00
Refunds of Contributions		0.00	0.00	0.00	0.00
Administrative Expenses		0.00	0.00	0.00	0.00
<b>Total Deductions</b>		0.00	0.00	0.00	0.00
<b>Change in Net Position</b>		0.00	0.00	0.00	0.00
Net position-beginning	2885	0.00	0.00	0.00	387,332.26
Adjustments to Net Position	2896	0.00	0.00	0.00	0.00
Net position-ending	2785	0.00	0.00	0.00	387,332.26

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING STATEMENT OF NET POSITION  
MAJOR AND NONMAJOR COMPONENT UNITS  
June 30, 2025

	Account Number	Crossroad Academy Charter School	Major Component Unit Name	Total Nonmajor Component Units	Total Component Units
<b>ASSETS</b>					
Cash and Cash Equivalents	1110	6,084,281.00	0.00	0.00	6,084,283.00
Investments	1160	272,417.00	0.00	0.00	272,417.00
Taxes Receivable, Net	1120	0.00	0.00	0.00	0.00
Accounts Receivable, Net	1131	0.00	0.00	0.00	0.00
Interest Receivable on Investments	1170	0.00	0.00	0.00	0.00
Due From Other Agencies	1220	1,610,425.00	0.00	0.00	1,610,425.00
Due From Insurers	1190	0.00	0.00	0.00	0.00
Deposits Receivable	1210	0.00	0.00	0.00	0.00
Internal Balances		0.00	0.00	0.00	0.00
Cash with Fiscal/Service Agents	1114	0.00	0.00	0.00	0.00
Section 1011.13, E.S. Loan Proceeds	1420	0.00	0.00	0.00	0.00
Leases Receivable	1425	0.00	0.00	0.00	0.00
Inventory	1150	0.00	0.00	0.00	0.00
Prepaid Items	1230	44,292.00	0.00	0.00	44,292.00
Long-Term Investments	1460	0.00	0.00	0.00	0.00
Prepaid Insurance Costs	1430	0.00	0.00	0.00	0.00
Other Postemployment Benefits Asset	1410	0.00	0.00	0.00	0.00
Pension Asset	1415	0.00	0.00	0.00	0.00
<b>Capital Assets:</b>					
Land	1310	459,022.00	0.00	0.00	459,022.00
Land Improvements - Nondepreciable	1315	0.00	0.00	0.00	0.00
Construction in Progress	1360	3,537,308.00	0.00	0.00	3,537,308.00
<b>Non-depreciable Capital Assets</b>					
		<b>3,996,330.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,996,330.00</b>
<b>Depreciable Capital Assets:</b>					
Improvements Other Than Buildings	1320	0.00	0.00	0.00	0.00
Less Accumulated Depreciation	1329	0.00	0.00	0.00	0.00
Buildings and Fixed Equipment	1330	5,171,912.00	0.00	0.00	5,171,912.00
Less Accumulated Depreciation	1339	(1,622,841.00)	0.00	0.00	(1,622,841.00)
Furniture, Fixtures and Equipment	1340	697,765.00	0.00	0.00	697,765.00
Less Accumulated Depreciation	1349	(639,963.00)	0.00	0.00	(639,963.00)
Motor Vehicles	1350	55,497.00	0.00	0.00	55,497.00
Less Accumulated Depreciation	1359	(55,498.00)	0.00	0.00	(55,498.00)
Property Under Leases and SBITA	1370	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1379	0.00	0.00	0.00	0.00
Audiovisual Materials	1381	151,138.00	0.00	0.00	151,138.00
Less Accumulated Depreciation	1388	(97,733.00)	0.00	0.00	(97,733.00)
Computer Software	1382	0.00	0.00	0.00	0.00
Less Accumulated Amortization	1389	0.00	0.00	0.00	0.00
Depreciable Capital Assets, Net		<b>3,860,277.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,860,277.00</b>
Total Capital Assets		<b>7,856,607.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,856,607.00</b>
<b>Total Assets</b>		<b>15,868,024.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,868,024.00</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Accumulated Decrease in Fair Value of Hedging Derivatives	1910	0.00	0.00	0.00	0.00
Net Carrying Amount of Debt Refunding	1920	0.00	0.00	0.00	0.00
Pension	1940	632,851.00	0.00	0.00	632,851.00
Other Postemployment Benefits	1950	0.00	0.00	0.00	0.00
Asset Retirement Obligation	1960	0.00	0.00	0.00	0.00
<b>Total Deferred Outflows of Resources</b>		<b>632,851.00</b>	<b>0.00</b>	<b>0.00</b>	<b>632,851.00</b>
<b>LIABILITIES</b>					
Cash Overdraft	2125	0.00	0.00	0.00	0.00
Accrued Salaries and Benefits	2110	0.00	0.00	0.00	0.00
Payroll Deductions and Withholdings	2170	0.00	0.00	0.00	0.00
Accounts Payable	2120	1,118,956.00	0.00	0.00	1,118,956.00
Sales Tax Payable	2260	0.00	0.00	0.00	0.00
Current Notes Payable	2290	0.00	0.00	0.00	0.00
Accrued Interest Payable	2210	29,359.00	0.00	0.00	29,359.00
Deposits Payable	2220	0.00	0.00	0.00	0.00
Due to Other Agencies	2230	0.00	0.00	0.00	0.00
Due to Fiscal Agent	2240	0.00	0.00	0.00	0.00
Pension Liability	2115	476,851.00	0.00	0.00	476,851.00
Other Postemployment Benefits Liability	2116	97,332.00	0.00	0.00	97,332.00
Judgments Payable	2130	0.00	0.00	0.00	0.00
Construction Contracts Payable	2140	0.00	0.00	0.00	0.00
Construction Contracts Payable - Retained Percentage	2150	0.00	0.00	0.00	0.00
Estimated Unpaid Claims - Self-Insurance Program	2271	0.00	0.00	0.00	0.00
Estimated Liability for Claims Adjustment	2272	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Unearned Revenues	2410	0.00	0.00	0.00	0.00
<b>Long-Term Liabilities:</b>					
<i>Portion Due Within One Year:</i>					
Notes Payable	2310	1,674,200.00	0.00	0.00	1,674,200.00
Obligations Under Leases and SBITA	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due Within One Year		<b>1,674,200.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,674,200.00</b>
<i>Portion Due After One Year:</i>					
Notes Payable	2310	1,086,679.00	0.00	0.00	1,086,679.00
Obligations Under Leases	2315	0.00	0.00	0.00	0.00
Bonds Payable	2320	0.00	0.00	0.00	0.00
Liability for Compensated Absences	2330	0.00	0.00	0.00	0.00
Lease Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350	0.00	0.00	0.00	0.00
Net Other Postemployment Benefits Obligation	2360	0.00	0.00	0.00	0.00
Net Pension Liability	2365	0.00	0.00	0.00	0.00
Estimated PECO Advance Payable	2370	0.00	0.00	0.00	0.00
Other Long-Term Liabilities	2380	0.00	0.00	0.00	0.00
Derivative Instrument	2390	0.00	0.00	0.00	0.00
Estimated Liability for Arbitrage Rebate	2280	0.00	0.00	0.00	0.00
Due in More than One Year		<b>1,086,679.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,086,679.00</b>
Total Long-Term Liabilities		<b>2,760,879.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,760,879.00</b>
<b>Total Liabilities</b>		<b>4,478,377.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,478,377.00</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Accumulated Increase in Fair Value of Hedging Derivatives	2610	0.00	0.00	0.00	0.00
Deficit Net Carrying Amount of Debt Refunding	2620	0.00	0.00	0.00	0.00
Deferred Revenues	2630	0.00	0.00	0.00	0.00
Pension	2640	40,793.00	0.00	0.00	40,793.00
Other Postemployment Benefits	2650	0.00	0.00	0.00	0.00
<b>Total Deferred Inflows of Resources</b>		<b>40,793.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,793.00</b>
<b>NET POSITION</b>					
Net Investment in Capital Assets	2770	5,095,728.00	0.00	0.00	5,095,728.00
<b>Restricted For:</b>					
Categorical Capital Projects	2780	0.00	0.00	0.00	0.00
Food Service	2780	0.00	0.00	0.00	0.00
Debt Service	2780	0.00	0.00	0.00	0.00
Capital Projects	2780	0.00	0.00	0.00	0.00
Other Purposes	2780	0.00	0.00	0.00	0.00
Unrestricted	2790	6,885,977.00	0.00	0.00	6,885,977.00
<b>Total Net Position</b>		<b>11,981,705.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,981,705.00</b>

The notes to financial statements are an integral part of this statement.  
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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING STATEMENT OF ACTIVITIES  
MAJOR AND NONMAJOR COMPONENT UNITS  
Crossroad Academy Charter School  
For the Fiscal Year Ended June 30, 2025

FUNCTIONS Component Unit Activities:	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	3,129,005.00	375,888.00	1,024,770.00	0.00	(1,728,347.00)
Student Support Services	6100	442,056.00	0.00	0.00	0.00	(442,056.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	394,834.00	0.00	0.00	0.00	(394,834.00)
General Administration	7200	893,679.00	0.00	0.00	0.00	(893,679.00)
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	816.00	0.00	0.00	0.00	(816.00)
Food Services	7600	93,083.00	0.00	0.00	0.00	(93,083.00)
Central Services	7700	5,781.00	0.00	0.00	0.00	(5,781.00)
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	266,541.00	0.00	0.00	0.00	(266,541.00)
Maintenance of Plant	8100	220,602.00	0.00	316,224.00	0.00	93,622.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	62,016.00	0.00	0.00	0.00	(62,016.00)
Unallocated Depreciation/Amortization Expense		198,619.00				(198,619.00)
<b>Total Component Unit Activities</b>		<b>5,707,032.00</b>	<b>375,888.00</b>	<b>1,024,770.00</b>	<b>316,224.00</b>	<b>(3,990,150.00)</b>

**General Revenues:**

Taxes:

Property Taxes, Levied for Operational Purposes	0.00
Property Taxes, Levied for Debt Service	0.00
Property Taxes, Levied for Capital Projects	0.00
Local Sales Taxes	0.00
Grants and Contributions Not Restricted to Specific Programs	4,224,769.00
Investment Earnings	218,620.00
Miscellaneous	0.00
Special Items	0.00
Extraordinary Items	0.00
Transfers	0.00
<b>Total General Revenues, Special Items, Extraordinary Items and Transfers</b>	<b>4,443,389.00</b>
<b>Change in Net Position</b>	<b>453,239.00</b>
Net Position, July 1, 2024	11,586,435.00
Adjustments to Net Position	(57,969.00)
Net Position, June 30, 2025	11,981,705.00





DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
COMBINING STATEMENT OF ACTIVITIES  
MAJOR AND NONMAJOR COMPONENT UNITS  
TOTAL COMPONENT UNITS  
For the Fiscal Year Ended June 30, 2025

FUNCTIONS <i>Component Unit Activities:</i>	Account Number	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position Component Unit
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Instruction	5000	3,129,005.00	375,888.00	1,024,770.00	0.00	(1,728,347.00)
Student Support Services	6100	442,056.00	0.00	0.00	0.00	(442,056.00)
Instructional Media Services	6200	0.00	0.00	0.00	0.00	0.00
Instruction and Curriculum Development Services	6300	0.00	0.00	0.00	0.00	0.00
Instructional Staff Training Services	6400	0.00	0.00	0.00	0.00	0.00
Instruction-Related Technology	6500	0.00	0.00	0.00	0.00	0.00
Board	7100	394,834.00	0.00	0.00	0.00	(394,834.00)
General Administration	7200	893,679.00	0.00	0.00	0.00	(893,679.00)
School Administration	7300	0.00	0.00	0.00	0.00	0.00
Facilities Acquisition and Construction	7400	0.00	0.00	0.00	0.00	0.00
Fiscal Services	7500	816.00	0.00	0.00	0.00	(816.00)
Food Services	7600	93,083.00	0.00	0.00	0.00	(93,083.00)
Central Services	7700	5,781.00	0.00	0.00	0.00	(5,781.00)
Student Transportation Services	7800	0.00	0.00	0.00	0.00	0.00
Operation of Plant	7900	266,541.00	0.00	0.00	0.00	(266,541.00)
Maintenance of Plant	8100	220,602.00	0.00	0.00	316,224.00	95,622.00
Administrative Technology Services	8200	0.00	0.00	0.00	0.00	0.00
Community Services	9100	0.00	0.00	0.00	0.00	0.00
Interest on Long-Term Debt	9200	62,016.00	0.00	0.00	0.00	(62,016.00)
Unallocated Depreciation/Amortization Expense		198,619.00				(198,619.00)
<b>Total Component Unit Activities</b>		<b>5,707,032.00</b>	<b>375,888.00</b>	<b>1,024,770.00</b>	<b>316,224.00</b>	<b>(3,990,150.00)</b>

**General Revenues:**

*Taxes:*

- Property Taxes, Levied for Operational Purposes
- Property Taxes, Levied for Debt Service
- Property Taxes, Levied for Capital Projects
- Local Sales Taxes

Grants and Contributions Not Restricted to Specific Programs

- Investment Earnings
- Miscellaneous
- Special Items
- Extraordinary Items
- Transfers

**Total General Revenues, Special Items, Extraordinary Items and Transfers**

**Change in Net Position**

- Net Position, July 1, 2024
- Adjustments to Net Position
- Net Position, June 30, 2025

0.00
0.00
0.00
0.00
4,224,769.00
218,620.00
0.00
0.00
0.00
0.00
4,443,389.00
453,239.00
11,586,435.00
(57,969.00)
11,981,705.00

The notes to financial statements are an integral part of this statement.  
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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**For the Fiscal Year Ended June 30, 2025**

The requirements related to the notes to financial statements are codified in Section 2300 of the Codification of Governmental Accounting and Financial Reporting Standards published by the Governmental Accounting Standards Board. The district is encouraged to use the notes to financial statements from the prior fiscal year audit as a guide for the current year's notes for consistency in financial statement presentation.

## **NOTES TO FINANCIAL STATEMENTS**

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### **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 unit. All fiduciary activities are reported only in the fund financial statements. Governmental activities are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. Likewise, the primary government is reported separately from the legally separate component unit for which the primary government is financially accountable.

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

#### **B. Reporting Entity**

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

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

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

The District's charter school, Crossroad Academy Charter School, a division of Community and Economic Development Organization of Gadsden County, Inc., is a not-for-profit corporation organized pursuant to Chapter 617, Florida Statutes, the Florida Not For Profit Corporation Act, and Section 1002.33, Florida Statutes. The charter school operates under a charter approved by its

sponsor, the Gadsden County District School Board. The charter school is considered to be a component unit of the District because the District is financially accountable for the charter school as the District established the charter school by approval of the charter, which is tantamount to the initial appointment of the charter school, and there is the potential for the charter school to impose specific financial burdens on the District. In addition, pursuant to the Florida Constitution, the charter school is a public school and the District is responsible for the operation, control, and supervision of public schools within the District.

The financial data reported on the accompanying statements was derived from the charter school's audited financial statements for the fiscal year ended June 30, 2024. The audit report is filed in the District's administrative offices at 35 Martin Luther King, Jr. Boulevard, Quincy, Florida 32351.

### **C. Basis of Presentation: Government-Wide Financial Statements**

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

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

### **D. Basis of Presentation: Fund Financial Statements**

The fund financial statements provide information about the District's funds, including the fiduciary funds. 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 District's food service program.
- Special Revenue – Other Fund – to account for certain Federal grant program resources.
- Special Revenue – Federal Education Stabilization Fund – to account for certain Federal grant program resources provided as emergency relief to address the impact of COVID-19 on elementary and secondary schools.
- Capital Projects – Public Education Capital Outlay Fund – to account for the financial resources generated by the State Public Education Capital Outlay and Debt Service Trust Funds to be used for the construction of the new PreK-8 School.
- Capital Projects – Other Fund – to account for various financial resources (e.g., insurance proceeds and State Capital Outlay) to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.

Additionally, the District reports the following fiduciary fund type:

- Custodial 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, certain eliminations are made in the preparation of the government-wide financial statements.

### **E. Measurement Focus and Basis of Accounting**

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

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

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

The fiduciary funds are reported using the economic resources measurement focus and the accrual basis of accounting.

The charter school is accounted for under the not-for-profit basis of accounting and uses the accrual basis of accounting whereby revenues are recognized when earned and expenses are recognized when incurred.

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

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

### **3. Inventories**

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

### **4. Capital Assets**

Expenditures for capital assets acquired or constructed for general District purposes are reported in the governmental fund that financed the acquisition or construction. The capital assets so acquired are reported at cost in the government-wide statement of net position but are not reported in the governmental fund financial statements. Capital assets are defined by the District as those costing more than \$5,000. Such assets are recorded at historical cost or estimated

historical cost if purchased or constructed. Donated assets are recorded at acquisition value at the date of donation.

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

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

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

## **5. Pensions**

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

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

## **6. Long-Term Liabilities**

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

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

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

## **7. Deferred Outflows/Inflows of Resources**

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

In addition to liabilities, the statement of 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 assets that applies to

future periods and so will not be recognized as an inflow of resources (revenue) until that time. The District has four items that qualify for reporting in this category. The first two items, deferred inflows of resources related to pensions and OPEB, are reported in the statement of net position and discussed in subsequent notes. The remaining items are reported in the governmental funds balance sheet as unavailable revenue related to notes receivable and State capital outlay and will be recognized as inflows of resources in the period that the amounts become 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, 2025.

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

commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment. The District reported no assigned fund balances at June 30, 2025.

## **G. Revenues and Expenditures/Expenses**

### **1. Program Revenues**

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

### **2. State Revenue Sources**

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

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

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

Pursuant to Section 1013.64, Florida Statutes, the District also received a special allocation in the 2024-25 fiscal year for specific construction needs through the Public Education Capital Outlay and Debt Service Trust Fund – Special Facility Construction Account. As a condition for receiving

these funds, other construction funding must be pledged for the project, including the capital outlay millage levied pursuant to Section 1011.71(2), Florida Statutes, for the total amount of 3 fiscal years' maximum millage. The District is required to budget no more than the value of 1 mill per year to the project until the District's participation requirement is satisfied. The District is authorized to expend these funds only upon applying for and receiving an encumbrance authorization from the FDOE. Accordingly, the District recognizes the allocation of these funds as unearned revenue until such time as an encumbrance authorization is received.

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

### **3. District Property Taxes**

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

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

The Board adopted the 2024 tax levy on September 3, 2024. Tax bills are mailed in October and taxes are payable between November 1 of the year assessed and March 31 of the following year at discounts of up to 4 percent for early payment.

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

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

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

### **4. Federal Revenue Sources**

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

## 5. Compensated Absences

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

## II. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

### A. Cash Deposits with Financial Institutions

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

### B. Investments

The District's investments at June 30, 2025, are reported as follows:

<u>Investments</u>	<u>Maturities</u>	<u>Fair Value</u>
SBA:		
Florida PRIME (1)	47 Days	<u>\$ 7,838,771.39</u>

(1) This investment is reported as a cash equivalent for financial statement reporting purposes.

### Interest Rate Risk

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

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

For Florida PRIME, with regard to redemption gates, Section 218.409(8)(a), Florida Statutes, states, "The principal, and any part thereof, of each account constituting the trust fund is subject to payment at any time from the moneys in the trust fund. However, the executive director may, in good faith, on the occurrence of an event that has a material impact on liquidity or operations of the trust fund, for 48 hours limit contributions to or withdrawals from the trust fund to ensure that the board [State Board of Administration] can invest moneys entrusted to it in exercising its fiduciary responsibility. Such action must be immediately disclosed to all participants, the trustees, the Joint Legislative Auditing Committee, and the Investment Advisory Council. The trustees shall convene an emergency meeting as soon as practicable from the time the executive director has instituted such measures and review the necessity of those measures. If the trustees are unable to convene an emergency meeting before the expiration of the 48-hour moratorium on contributions and withdrawals, the moratorium may be

extended by the executive director until the trustees are able to meet to review the necessity for the moratorium. If the trustees agree with such measures, the trustees shall vote to continue the measures for up to an additional 15 days. The trustees must convene and vote to continue any such measures before the expiration of the time limit set, but in no case may the time limit set by the trustees exceed 15 days.” As of June 30, 2024, there were no redemption fees, maximum transaction amounts, or any other requirements that serve to limit a participant’s daily access to 100 percent of their account value.

### **Credit Risk**

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

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

### **C. Notes Receivables**

The District sold Chattahoochee High School and Greensboro Elementary School each to a separate not-for-profit corporation, and as part of the sales agreement, the District issued and held interest bearing notes receivable in the amount of the sales price. The first note was for \$500,000, bearing interest at 1 percent per annum, payable in monthly installments of \$2,299.47 until paid-in-full with the first installment received February 1, 2011. The second note was for \$220,000, bearing interest at 1 percent per annum, payable in monthly installments of \$1,011.77 until paid-in-full with the first installment due January 1, 2013. At June 30, 2025, the District’s remaining notes receivable balance was \$288,233.57.

## D. Changes in Capital Assets

Changes in capital assets are presented in the following table:

	Beginning Balance	Adjustment	Additions	Deletions	Ending Balance
<b>GOVERNMENTAL ACTIVITIES</b>					
Capital Assets Not Being Depreciated:					
Land	\$ 1,694,273.29	\$	\$ 110,790.00	\$ -	\$ 1,805,063.29
Construction in Progress	1,885,957.56	599,915.54	1,165,787.13	1,885,957.56	1,765,702.67
Total Capital Assets Not Being Depreciated	3,580,230.85	599,915.54	1,276,577.13	1,885,957.56	3,570,765.96
Capital Assets Being Depreciated:					
Improvements Other Than Buildings	8,181,061.32		-	-	8,181,061.32
Buildings and Fixed Equipment	100,689,640.66		4,580,932.33	-	105,270,572.99
Furniture, Fixtures, and Equipment	8,603,445.02		1,261,004.76	5,803.58	9,858,646.20
Motor Vehicles	6,324,278.05		1,652,714.00	-	7,976,992.05
Audio Visual Materials and Computer Software	845,769.98		-	-	845,769.98
Total Capital Assets Being Depreciated	124,644,195.03		7,494,651.09	5,803.58	132,133,042.54
Less Accumulated Depreciation for:					
Improvements Other Than Buildings	4,765,447.26		20,643.69	-	4,806,090.95
Buildings and Fixed Equipment	51,917,343.04		39,648.37	-	51,956,991.41
Furniture, Fixtures, and Equipment	6,819,044.46		302,656.11	5,803.58	7,115,896.99
Motor Vehicles	4,962,002.89		483,484.44	-	5,445,487.33
Audio Visual Materials and Computer Software	398,079.63		-	-	398,079.63
Total Accumulated Depreciation	68,881,917.28		846,432.61	5,803.58	69,722,546.31
Total Capital Assets Being Depreciated, Net	55,762,277.75		6,648,218.48	-	62,410,496.23
Governmental Activities Capital Assets, Net	\$ 59,342,508.60	\$ 599,915.54	\$ 7,924,795.61	\$ 0.00	\$ 65,981,262.19

Adjustment to this table is due to the construction of the new PreK 8 school which had CIP that went unreported in the previous fiscal years.

Depreciation expense was charged to functions as follows:

Function	Amount
<b>GOVERNMENTAL ACTIVITIES</b>	
Student Transportation Services	\$ 483,484.44
Unallocated	362,948.17
Total Depreciation Expense – Governmental Activities	\$ 846,432.61

## E. Retirement Plans

### 1. FRS – Defined Benefit Pension Plans

#### General Information about the FRS

The FRS was created in Chapter 121, Florida Statutes, to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree HIS Program, a cost-sharing

multiple-employer defined benefit pension plan, to assist retired members of any State-administered retirement system in paying the costs of health insurance.

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

The District's FRS and HIS pension expense totaled \$2,129,800 for the fiscal year ended June 30, 2025.

### **FRS Pension Plan**

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

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

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

The DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS participating employer. An employee may participate in DROP for a period not to exceed 96 months after electing to participate, except that certain instructional personnel may participate for up to 120 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>
<b>Regular Members Initially Enrolled Before July 1, 2011</b>	
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
<b>Regular Members Initially Enrolled On or After July 1, 2011</b>	
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
<b>Elected County Officers</b>	<b>3.00</b>

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

Contributions. The Florida Legislature establishes contribution rates for participating employers and employees. Contribution rates during the 2024-25 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	13.63
FRS, Elected County Officers	3.00	58.68
DROP – Applicable to Members from All of the Above Classes	0.00	21.13
FRS, Reemployed Retiree	(2)	(2)

(1) Employer rates include 2 percent for the postemployment health insurance subsidy. Also, employer rates, other than for DROP participants, include 0.06 percent for administrative costs of the Investment Plan.

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

The District's contributions to the Plan totaled \$2,866,541 for the fiscal year ended June 30, 2025.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions. At June 30, 2025, the District reported a liability of \$19,395,537 for its proportionate share of the Plan's net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2024. The District's proportionate share of the net pension liability was based on the District's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the District's proportionate share was 0.050137485 percent, which was a decrease of 0.002041684 from its proportionate share measured as of June 30, 2023.

For the fiscal year ended June 30, 2025 the District recognized a Plan pension expense of \$2,107,100. 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	\$ 1,959,470	\$ -
Change of Assumptions	2,658,336	-
Net Difference Between Projected and Actual Earnings on FRS Pension Plan Investments	-	1,289,128.29
Changes in Proportion and Differences Between District FRS Contributions and Proportionate Share of Contributions	68,724	2,152,817
District FRS Contributions Subsequent to the Measurement Date	2,866,541	-
<b>Total</b>	<b>\$ 7,553,071</b>	<b>\$ 3,441,945</b>

The deferred outflows of resources related to pensions resulting from District contributions to the Plan subsequent to the measurement date, totaling \$2,866,541, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2025. 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>
2025	\$ (1,027,749)
2026	2,666,213
2027	(304,723)
2028	(228,192)
2029	139,036
<b>Total</b>	<b>\$ 1,244,585</b>

Actuarial Assumptions. The total pension liability in the July 1, 2024, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.50 percent, average, including inflation
Investment Rate of Return	6.70 percent, net of pension plan investment expense, including inflation

Salary increases were changed from 3.25 percent in the previous valuation to 3.50 percent.

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

The actuarial assumptions used in the July 1, 2024, valuation were based on the results of an actuarial experience study for the period July 1, 2013, through June 30, 2018.

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

<u>Asset Class</u>	<u>Target Allocation (1)</u>	<u>Annual Arithmetic Return</u>	<u>Compound Annual (Geometric) Return</u>	<u>Standard Deviation</u>
Cash	1.0%	3.3%	3.3%	1.1%
Fixed Income	29.0%	5.7%	5.6%	3.9%
Global Equity	45.0%	8.6%	7.0%	18.2%
Real Estate	12.0%	8.1%	6.8%	16.6%
Private Equity	11.1%	12.4%	8.8%	28.4%
Strategic Investments	2.0%	6.6%	6.2%	8.7%
<b>Total</b>	<b>100%</b>			
Assumed inflation - Mean			2.4%	1.5%

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

Discount Rate. The discount rate used to measure the total pension liability was 6.7 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 2024 valuation was unchanged from the previous valuation.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 6.7 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is

1 percentage point lower (5.7 percent) or 1 percentage point higher (7.7 percent) than the current rate:

	1% Decrease (5.7%)	Current Discount Rate (6.7%)	1% Increase (7.7%)
District's Proportionate Share of the Net Pension Liability	\$ 34,116,071	\$ 19,395,537	\$ 7,063,968

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

**HIS Pension Plan**

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

*Benefits Provided.* For the fiscal year ended June 30, 2025, eligible retirees and beneficiaries received a monthly HIS payment of \$7.50 for each year of creditable service completed at the time of retirement, with a minimum HIS payment of \$45 and a maximum HIS payment of \$225 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, 2025, the contribution rate was 2 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 \$603,949 for the fiscal year ended June 30, 2025.

*Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* At June 30, 2025, the District reported a net pension liability of \$10,261,439 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, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2023, and update procedures were used to

determine the net pension liability as of June 30, 2024. The District's proportionate share of the net pension liability was based on the District's 2023-24 fiscal year contributions relative to the total 2023-24 fiscal year contributions of all participating members. At June 30, 2024, the District's proportionate share was 0.068405137 percent, which was an increase of 0.001478099 from its proportionate share measured as of June 30, 2023.

For the fiscal year ended June 30, 2025, the District recognized the HIS Plan pension expense of \$22,707. 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	\$ 99,081	\$ 19,703
Change of Assumptions	181,603	1,214,823
Net Difference Between Projected and Actual Earnings on HIS Pension Plan Investments	-	3,711
Changes in Proportion and Differences Between District HIS Contributions and Proportionate Share of Contributions	206,872	1,149,281
District HIS Contributions Subsequent to the Measurement Date	603,949	-
<b>Total</b>	<b>\$ 1,091,506</b>	<b>\$ 2,387,518</b>

The deferred outflows of resources related to pensions resulting from District contributions to the HIS Plan subsequent to the measurement date, totaling \$603,949, will be recognized as a reduction of the net pension liability in the fiscal year ending June 30, 2025. 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>
2025	\$ (488,290)
2026	(476,470)
2027	(468,964)
2028	(331,678)
2029	(116,564)
Thereafter	(17,997)
<b>Total</b>	<b>\$ (1,899,963)</b>

*Actuarial Assumptions.* The total pension liability in the July 1, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary Increases	3.25 percent, average, including inflation
Municipal Bond Rate	3.65 percent

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

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

Discount Rate. The discount rate used to measure the total pension liability was 3.65 percent. In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS benefit is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the HIS Plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Bond Index was adopted as the applicable municipal bond index. The discount rate changed from 3.54 percent to 3.65 percent.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 3.93 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.93 percent) or 1 percentage point higher (4.93 percent) than the current rate:

	1% Decrease (2.93%)	Current Discount Rate (3.93%)	1% Increase (4.93%)
District's Proportionate Share of the Net Pension Liability	\$ 11,681,329	\$ 10,261,439	\$ 9,082,700

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

## 2. FRS – Defined Contribution Pension Plan

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

As provided in Section 121.4501, Florida Statutes, eligible FRS members may elect to participate in the Investment Plan in lieu of the FRS defined benefit plan. District employees participating in DROP are not eligible to participate in the Investment Plan. Employer and employee contributions, including amounts contributed to individual member's accounts, are defined by law, but the ultimate benefit depends in part on the performance of investment funds. Retirement benefits are based upon the value of the member's account upon retirement. Benefit terms, including contribution requirements, for the Investment Plan are established and may be amended by the Florida Legislature. The Investment Plan is funded with the same employer and employee contribution rates that are based on salary and membership class (Regular, Elected County Officers, etc.), as the FRS defined benefit plan. Contributions are directed to individual member accounts and the individual members allocate contributions and account balances among various

approved investment choices. Costs of administering the Investment Plan, including the FRS Financial Guidance Program, are funded through an employer contribution of 0.06 percent of payroll and by forfeited benefits of Investment Plan members. Allocations to the Investment Plan member accounts during the 2024-25 fiscal year were as follows:

<u>Class</u>	<u>Percent of Gross Compensation</u>
FRS, Regular	11.30
FRS, Elected County Officers	16.34

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, 2025, 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 \$998,578 for the fiscal year ended June 30, 2025.

**F. Other Postemployment Benefit Obligations**

*The District did not receive an updated actuarial report for the fiscal year ending June 30, 2025, from the consulting Actuary. Therefore the following data is the same as reported for the fiscal year ending June 30, 2024.*

Plan Description. The Other Postemployment Benefits Plan (OPEB Plan) is a single-employer defined benefit plan administered by the District that provides OPEB for all employees who satisfy the District's retirement eligibility provisions. Pursuant to Section 112.0801, Florida Statutes, former employees who retire from the District are eligible to participate in the District's health and hospitalization plan for medical and prescription drug coverage. Retirees and their eligible dependents shall be offered the same health and hospitalization insurance coverage as is offered to active employees at a premium cost of no more than the premium cost applicable to active

employees. The District subsidizes the premium rates paid by retirees by allowing them to participate in the OPEB Plan at reduced or blended group (implicitly subsidized) premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because retiree healthcare costs are generally greater than active employee healthcare costs. The OPEB Plan contribution requirements and benefit terms of the District and the OPEB Plan members are established and may be amended through action from the Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

Employees Covered by Benefit Terms. At June 30, 2023, the following employees were covered by the benefit terms:

Inactive Employees or Beneficiaries Currently Receiving Benefits	62
Active Employees	511
Total	<u>573</u>

Total OPEB Liability. The District's total OPEB liability of \$1,184,446 was measured as of June 30, 2023, and was determined by an actuarial valuation as of June 30, 2022, and update procedures were used to determine the total OPEB liability as of June 30, 2023.

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

Inflation	2.5 percent
Salary Increases	3.4 Percent – 7.8 percent, including inflation
Discount Rate	3.86 percent
Healthcare Cost Trend Rates	Based on the Getzen Model, with trend rates starting at 0 percent for 2022, followed by 7.5 percent for 2023, 6.5 percent for 2024, and then gradually decreasing to an ultimate trend rate of 4 percent in 2050.
Aging Factors	Based on the 2013 SOA Study "Health Care Costs – From Birth to Death."
Expenses	Administrative expenses are included in the per capita health costs.

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

Demographic assumptions employed in the actuarial valuation were the same as those employed in the July 1, 2022, actuarial valuation of the FRS Defined Benefit Pension Plan. These demographic assumptions were developed by FRS from an actuarial experience study, and therefore are appropriate for use in the OPEB Plan actuarial valuation. These include assumed rates of future

termination, mortality, disability, and retirement. In addition, salary increase assumptions (for development of the pattern of the normal cost increases) were the same as those used in the July 1, 2022, actuarial valuation of the FRS Defined Benefit Pension Plan. Assumptions used in valuation of benefits for participants of the FRS Investment Plan are the same as for similarly situated participants of the FRS Defined Benefit Pension Plan.

Changes in the Total OPEB Liability.

	<u>Amount</u>
Balance at June 30, 2023	\$ 1,220,155
Changes for the year:	
Service Cost	45,878
Interest	44,566
Changes of Assumptions or Other Inputs	(9,592)
Benefit Payments	<u>(116,561)</u>
Net Changes	<u>(35,709)</u>
Balance at June 30, 2024	<u>\$ 1,184,446</u>

The changes of assumptions or other inputs was based on the following:

- The discount rate was changed from 3.69 percent to 3.86 percent.

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate. The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.86 percent) or 1 percentage point higher (4.86 percent) than the current rate:

	<u>1% Decrease (2.86%)</u>	<u>Current Discount Rate (3.86%)</u>	<u>1% Increase (4.86%)</u>
Total OPEB Liability	\$ 1,239,166	\$ 1,184,446	\$ 1,129,757

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

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 1,072,541	\$ 1,184,446	\$ 1,314,868

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB. For the fiscal year ended June 30, 2024, the District recognized a negative OPEB expense of \$219,036. At June 30, 2024, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

<u>Description</u>	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences Between Expected and Actual Experience	\$ -	\$ 912,999
Changes of Assumptions or Other Inputs	69,895	710,623
Benefits Paid Subsequent to the Measurement Date	125,211	-
<b>Total</b>	<b>\$ 195,106</b>	<b>\$ 1,623,622</b>

The deferred outflows of resources related to OPEB resulting from benefits paid subsequent to the measurement date, totaling \$125,211, will be recognized as a reduction of the total OPEB liability in the fiscal year ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ending June 30</u>	<u>Amount</u>
2025	\$ (309,480)
2026	(303,541)
2027	(240,595)
2028	(170,668)
2029	(176,254)
Thereafter	(353,189)
<b>Total</b>	<b>\$ (1,553,727)</b>

## G. Construction and Other Significant Commitments

**Construction Contracts.** The following is a schedule of major construction contract commitments at June 30, 2025:

<u>Project</u>	<u>Contract Amount</u>	<u>Completed to Date</u>	<u>Balance Committed</u>
New PreK-8 School	4,642,381.00	1,728,158.91	2,914,222.09
<b>Total</b>	<b>\$ 4,642,381.00</b>	<b>\$ 1,728,158.91</b>	<b>\$ 2,914,222.09</b>

**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. At June 30, 2025, the Capital Projects – Public Education Capital Outlay Fund has encumbrances totaling \$2,914,222.09, that exceed the fund balance by that amount. The encumbrances are expected to be honored using resources received in subsequent fiscal years from the Public Education Capital Outlay and Debt Service Trust Fund – Special Facility Construction Account.

## 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, and health and hospitalization 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. Bonds Payable

Bonds payable at June 30, 2025, are as follows:

<u>Bond Type</u>	<u>Amount Outstanding</u>	<u>Interest Rate (Percent)</u>	<u>Annual Maturity To</u>
Sales Tax Revenue Bonds: Series 2013	\$ 660,734.11	3.28	2029

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

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

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

The District has pledged a total of \$704,783.17 of sales tax revenues in connection with the District Sales Tax Revenue Bonds, Series 2013, described above. During the 2024-25 fiscal year, the District recognized sales tax revenues totaling \$223,250 and expended \$201,366.62 (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 81.2 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, 2025, are as follows:

<u>Fiscal Year Ending June 30</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>
Sales Tax Revenue Bonds:			
2026	201,366.62	181,168.04	20,198.58
2027	201,366.62	187,159.08	14,207.54
2028	201,366.62	193,348.24	8,018.38
2029	100,683.31	99,058.75	1,624.56
<b>Total Sales Tax Revenue Bonds</b>	<b>\$ 704,783.17</b>	<b>\$ 660,734.11</b>	<b>\$ 44,049.06</b>

## 2. Changes in Long-Term Liabilities

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

Description	Beginning Balance	Additions	Deductions	Ending Balance	Due In One Year
<b>GOVERNMENTAL ACTIVITIES</b>					
Bonds Payable	\$ 836,102.88	\$ -	\$ 175,368.77	\$ 660,734.11	\$ 181,168.04
Compensated Absences Payable	2,632,217.91	9,809,762.46	8,432,761.83	4,009,218.54	895,811.04
Net Pension Liability	31,420,653.00	12,100,411.00	13,864,088.00	29,656,976.00	-
Total OPEB Liability	1,184,446.00			1,184,446.00	125,211.00
<b>Total Governmental Activities</b>	<b>\$ 36,073,419.79</b>	<b>\$ 21,910,173.46</b>	<b>\$ 22,472,218.60</b>	<b>\$ 35,511,374.65</b>	<b>\$ 1,202,190.08</b>

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 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	\$ 5,095,770.93	\$ 5,103,956.13
Special Revenue:		
Food Service	546,051.01	
Other	8,185.20	5,095,770.93
Capital Projects:		
Other	1,112,393.44	
Non Major Governmental	3,437,326.48	
<b>Total</b>	<b>\$ 10,199,727.06</b>	<b>\$ 10,199,727.06</b>

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

## L. Revenues and Expenditures/Expenses

### 1. Schedule of State Revenue Sources

The following is a schedule of the District's State revenue sources for the 2024-25 fiscal year:

<u>Source</u>	<u>Amount</u>
Florida Education Finance Program	\$ 25,082,671.00
Categorical Educational Program - Class Size Reduction	4,165,890.00
PIPELINE Program	501,264.00
Workforce Development Program	547,348.00
Charter School Capital Outlay	316,223.00
Motor Vehicle License Tax (Capital Outlay and Debt Service)	298,428.19
Voluntary Prekindergarten Program	464,529.68
Adults with Disabilities	100,000.00
Miscellaneous	2,005,460.32
<b>Total</b>	<b>\$ 33,481,814.19</b>

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 2024 tax roll for the 2024-25 fiscal year:

<u>General Fund</u>	<u>Millages</u>	<u>Taxes Levied</u>
Nonvoted School Tax:		
Required Local Effort	3.124	\$ 8,540,342.94
Prior Period Funding Adjustment	0.015	41,006.77
Basic Discretionary Local Effort	0.748	2,044,870.84
<b>Capital Projects - Local Capital Improvement Fund</b>		
Nonvoted Tax:		
Local Capital Improvements	1.500	4,100,676.83
<b>Total</b>	<b>5.387</b>	<b>\$ 14,726,897.38</b>

### 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	\$ 2,930,511.58	\$ 223,250.00
Capital Projects:		
Public Education Capital Outlay	-	316,223.00
Nonmajor Governmental	<u>223,250.00</u>	<u>2,604,288.58</u>
<b>Total</b>	<b><u>\$ 3,153,761.58</u></b>	<b><u>\$ 3,143,761.58</u></b>

Transfers to the General Fund from the other funds were to cover payments made on behalf of those funds. Additionally, transfers to the General Fund from nonmajor capital projects funds were to cover property casualty insurance premiums, eligible student transportation expenditures, and the charter school capital outlay distribution payment. Transfers to the nonmajor governmental funds were to pay the current year debt service payment on the sales tax revenue bonds payable.

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**  
**For the Fiscal Year Ended June 30, 2025**

The district is encouraged to use the notes to required supplementary information from the prior fiscal year audit as a guide for the current year's notes to required supplementary information for consistency in financial statement presentation.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

**1. Budgetary Basis of Accounting**

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

- Budgets are prepared, public hearings are held, and original budgets are adopted annually for all governmental fund types in accordance with procedures and time intervals prescribed by State law and SBE rules.
- Appropriations are controlled at the object level (e.g., salaries, purchased services, and capital outlay) within each activity (e.g., instruction, student transportation services, and school administration) and may be amended by resolution at any Board meeting prior to the due date for the annual financial report.
- Budgets are prepared using the same modified accrual basis as is used to account for governmental funds.
- 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. Excess of Expenditures Over Appropriations in Individual Funds**

For the fiscal year ended June 30, 2025, expenditures exceeded appropriations by function (the legal level of budgetary control) for the following individual funds:

Fund/Activity	Expenditures		
	Budget	Actual	Variance
General:			
Current - Education:			
Instruction	\$ 19,258,138.52	\$ 20,175,750.92	\$ (917,612.40)
Student Support Services	609,183.67	1,400,520.83	(791,337.16)
Instructional Media Services	126,678.52	444,214.94	(317,536.42)
Instruction and Curriculum Development Services	529,953.31	534,729.79	(4,776.48)
School Administration	166,598.10	3,415,787.04	(3,249,188.94)
Facilities Acquisition and Construction	1,495,331.98	1,689,134.76	(193,802.78)
Food Services	15,208.08	16,355.41	(1,147.33)
Student Transportation Services	1,324,743.83	4,265,480.45	(2,940,736.62)
Maintenance of Plant	2,601,514.29	2,747,342.57	(145,828.28)
Special Revenue - Other:			
Current - Education:			
School Administration	104,678.79	222,612.29	(117,933.50)

The District will enhance procedures, including a detailed monthly review of budget-to-actual expenditures, to detect and prevent budgetary over expenditures going forward.

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

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No.75 to pay related benefits.

*Changes of Assumptions.* In 2024, the discount rate was changed from 3.69 percent as of the beginning of the measurement period to 3.86 percent as of June 30, 2023.

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

*Changes of Assumptions.* In 2024, salary increases including inflation increased from 3.25 percent to 3.5 percent and the mortality assumptions were updated.

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

*Changes of Assumptions.* In 2024, the municipal bond rate used to determine total pension liability was increased from 3.65 percent to 3.93 percent and the demographic and coverage election assumptions were updated.

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**GENERAL FUND**  
 For the Fiscal Year Ended June 30, 2025

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	25,780.95	25,780.95	59,642.38	33,861.43
Federal Through State and Local	3200	185,342.65	185,342.65	136,343.62	(48,999.03)
State Sources	3300	33,943,687.30	33,943,687.30	32,813,085.00	(1,130,602.30)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423	10,201,171.00	10,201,171.00	10,115,764.81	(85,406.19)
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				838,487.25	838,487.25
Total Local Sources	3400	10,201,171.00	10,201,171.00	10,954,252.06	753,081.06
<b>Total Revenues</b>		<b>44,355,981.90</b>	<b>44,355,981.90</b>	<b>43,963,323.06</b>	<b>(392,658.84)</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	21,358,810.08	19,258,138.52	20,175,750.92	(917,612.40)
Student Support Services	6100	2,630,000.00	609,183.67	1,400,520.83	(791,337.16)
Instructional Media Services	6200	316,685.20	126,678.52	444,214.94	(317,536.42)
Instruction and Curriculum Development Services	6300	871,723.87	529,953.31	534,729.79	(4,776.48)
Instructional Staff Training Services	6400	92,052.95	283,468.87	179,742.81	103,726.06
Instruction-Related Technology	6500	290,627.35	479,077.35	462,095.36	16,982.14
Board	7100	1,236,846.85	4,206,632.61	2,182,860.50	2,023,772.11
General Administration	7200	620,231.43	916,556.13	913,937.92	2,618.21
School Administration	7300	3,233,552.25	166,598.10	3,415,787.04	(3,249,188.94)
Facilities Acquisition and Construction	7410	660,798.23	1,495,331.98	1,689,134.76	(193,802.78)
Fiscal Services	7500	484,368.89	738,264.92	599,813.44	138,451.48
Food Services	7600		15,208.08	16,355.41	(1,147.33)
Central Services	7700	458,015.78	754,106.20	745,943.78	8,162.42
Student Transportation Services	7800	3,393,468.31	1,324,743.83	4,265,480.45	(2,940,736.62)
Operation of Plant	7900	6,899,627.81	9,394,996.66	5,487,105.57	3,907,891.09
Maintenance of Plant	8100	1,169,738.08	2,601,514.29	2,747,342.57	(145,828.28)
Administrative Technology Services	8200	730,143.95	1,504,650.34	1,019,631.02	485,019.32
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710		95,600.26	0.00	95,600.26
Interest	720		7,728.50	7,728.50	0.00
Due and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300	692,942.19	2,469,145.35	1,800,250.76	668,894.59
<b>Total Expenditures</b>		<b>45,139,633.22</b>	<b>46,977,577.64</b>	<b>48,088,426.37</b>	<b>(1,110,848.73)</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(783,651.32)</b>	<b>(2,621,595.74)</b>	<b>(4,125,103.31)</b>	<b>(1,503,507.57)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			3,300.00	3,300.00
Loss Recoveries	3740			1,247.00	1,247.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600	1,000,000.00	1,000,000.00	2,920,511.58	1,920,511.58
Transfers Out	9700	(201,366.62)	(201,366.62)	(223,250.00)	(21,883.38)
<b>Total Other Financing Sources (Uses)</b>		<b>798,633.38</b>	<b>798,633.38</b>	<b>2,701,808.58</b>	<b>1,903,175.20</b>
<b>SPECIAL ITEMS</b>				0.00	0.00
<b>EXTRAORDINARY ITEMS</b>				0.00	0.00
<b>Net Change in Fund Balances</b>		<b>14,982.06</b>	<b>(1,822,962.36)</b>	<b>(1,423,294.73)</b>	<b>399,667.63</b>
Fund Balances, July 1, 2024	2800	2,000,000.00	177,037.64	3,063,489.23	2,886,451.59
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	2,014,982.06	(1,645,924.72)	1,640,194.50	3,286,119.22

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS - FOOD SERVICES**  
**For the Fiscal Year Ended June 30, 2025**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	4,317,497.32	4,317,497.32	4,044,697.98	(272,799.34)
State Sources	3300	78,000.00	78,000.00	54,078.00	(23,922.00)
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X	40,000.00	40,000.00	46,366.74	6,366.74
Impact Fees	3496			0.00	0.00
Other Local Revenue				3,153.59	3,153.59
Total Local Sources	3400	40,000.00	40,000.00	49,520.33	9,520.33
<b>Total Revenues</b>		<b>4,435,497.32</b>	<b>4,435,497.32</b>	<b>4,148,296.31</b>	<b>(287,201.01)</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000			0.00	0.00
Student Support Services	6100			0.00	0.00
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400			0.00	0.00
Instruction-Related Technology	6500			0.00	0.00
Board	7100			0.00	0.00
General Administration	7200			0.00	0.00
School Administration	7300			0.00	0.00
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600	4,699,428.83	4,883,620.48	4,605,932.61	277,687.87
Central Services	7700			0.00	0.00
Student Transportation Services	7800			0.00	0.00
Operation of Plant	7900			0.00	0.00
Maintenance of Plant	8100			0.00	0.00
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		100,000.00	0.00	100,000.00
<b>Total Expenditures</b>		<b>4,699,428.83</b>	<b>4,983,620.48</b>	<b>4,605,932.61</b>	<b>377,687.87</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>(263,931.51)</b>	<b>(548,123.16)</b>	<b>(457,636.30)</b>	<b>90,486.86</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>				<b>0.00</b>	<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>				<b>0.00</b>	<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>(263,931.51)</b>	<b>(548,123.16)</b>	<b>(457,636.30)</b>	<b>90,486.86</b>
Fund Balances, July 1, 2024	2800	2,132,114.88	1,902,809.95	1,902,809.95	0.00
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	1,868,183.37	1,354,686.79	1,445,173.65	90,486.86

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS**  
**For the Fiscal Year Ended June 30, 2025**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100	2,714,013.00	2,714,013.00	2,904,635.05	190,622.05
Federal Through State and Local	3200	6,665,725.25	6,665,725.25	7,947,653.74	1,281,928.49
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		<b>9,379,738.25</b>	<b>9,379,738.25</b>	<b>10,852,288.79</b>	<b>1,472,550.54</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	5,856,805.43	21,853,417.29	5,899,846.59	15,953,570.70
Student Support Services	6100	1,217,808.92	2,979,311.54	1,346,947.70	1,632,363.84
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300	768,966.94	2,253,645.81	1,649,021.82	604,623.99
Instructional Staff Training Services	6400	938,572.85	6,367,196.29	1,292,862.35	5,074,333.94
Instruction-Related Technology	6500	353,659.05	80,400.00	54,999.96	25,400.04
Board	7100			0.00	0.00
General Administration	7200	178,925.06	258,272.94	67,845.57	190,427.37
School Administration	7300	65,000.00	104,678.79	222,612.29	(117,933.50)
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700		457,038.79	227,925.70	229,113.09
Student Transportation Services	7800		847,285.09	233.77	847,051.32
Operation of Plant	7900		155,855.00	85,141.84	70,713.16
Maintenance of Plant	8100			4,851.20	(4,851.20)
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		1,911,078.78	0.00	1,911,078.78
<b>Total Expenditures</b>		<b>9,379,738.25</b>	<b>37,268,180.32</b>	<b>10,852,288.79</b>	<b>26,415,891.53</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>(27,888,442.07)</b>	<b>0.00</b>	<b>27,888,442.07</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding of Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding of Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding of Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>				<b>0.00</b>	<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>				<b>0.00</b>	<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>(27,888,442.07)</b>	<b>0.00</b>	<b>27,888,442.07</b>
Fund Balances, July 1, 2024	2800	0.00	27,888,442.07	0.00	(27,888,442.07)
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL**  
**MAJOR SPECIAL REVENUE FUNDS - FEDERAL EDUCATION STABILIZATION FUND**  
**For the Fiscal Year Ended June 30, 2025**

	Account Number	Budgeted Amounts		Actual Amounts	Variance with Final Budget - Positive (Negative)
		Original	Final		
<b>REVENUES</b>					
Federal Direct	3100			0.00	0.00
Federal Through State and Local	3200	10,232,012.00	10,232,012.00	17,669,706.08	7,437,694.08
State Sources	3300			0.00	0.00
<i>Local Sources:</i>					
Property Taxes Levied, Tax Redemptions and Excess Fees for Operational Purposes	3411, 3414, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Debt Service	3412, 3421, 3423			0.00	0.00
Property Taxes Levied, Tax Redemptions and Excess Fees for Capital Projects	3413, 3415, 3421, 3423			0.00	0.00
Local Sales Taxes	3418, 3419			0.00	0.00
Charges for Service - Food Service	345X			0.00	0.00
Impact Fees	3496			0.00	0.00
Other Local Revenue				0.00	0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00
<b>Total Revenues</b>		<b>10,232,012.00</b>	<b>10,232,012.00</b>	<b>17,669,706.08</b>	<b>7,437,694.08</b>
<b>EXPENDITURES</b>					
<i>Current:</i>					
Instruction	5000	7,632,012.00	11,345,796.97	9,941,977.05	1,403,819.92
Student Support Services	6100	2,600,000.00	1,250,284.00	12,029.77	1,238,254.23
Instructional Media Services	6200			0.00	0.00
Instruction and Curriculum Development Services	6300			0.00	0.00
Instructional Staff Training Services	6400		352,851.34	18,877.34	333,974.00
Instruction-Related Technology	6500		996,870.43	128,905.36	867,965.07
Board	7100			0.00	0.00
General Administration	7200			264,095.67	(264,095.67)
School Administration	7300			10,765.00	(10,765.00)
Facilities Acquisition and Construction	7410			0.00	0.00
Fiscal Services	7500			0.00	0.00
Food Services	7600			0.00	0.00
Central Services	7700		91,889.06	109,521.93	(17,632.87)
Student Transportation Services	7800		7,390.12	157,048.36	(149,658.24)
Operation of Plant	7900		519,509.63	38,400.29	481,109.34
Maintenance of Plant	8100			319,730.14	(319,730.14)
Administrative Technology Services	8200			0.00	0.00
Community Services	9100			0.00	0.00
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710			0.00	0.00
Interest	720			0.00	0.00
Dues and Fees	730			0.00	0.00
Other Debt Service	791			0.00	0.00
<i>Capital Outlay:</i>					
Facilities Acquisition and Construction	7420			0.00	0.00
Other Capital Outlay	9300		10,646,252.21	6,668,355.17	3,977,897.04
<b>Total Expenditures</b>		<b>10,232,012.00</b>	<b>25,210,843.76</b>	<b>17,669,706.08</b>	<b>7,541,137.68</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>		<b>0.00</b>	<b>(14,978,831.76)</b>	<b>0.00</b>	<b>14,978,831.76</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Issuance of Bonds	3710			0.00	0.00
Premium on Sale of Bonds	3791			0.00	0.00
Discount on Sale of Bonds	891			0.00	0.00
Proceeds of Lease-Purchase Agreements	3750			0.00	0.00
Premium on Lease-Purchase Agreements	3793			0.00	0.00
Discount on Lease-Purchase Agreements	893			0.00	0.00
Loans	3720			0.00	0.00
Sale of Capital Assets	3730			0.00	0.00
Loss Recoveries	3740			0.00	0.00
Proceeds of Forward Supply Contract	3760			0.00	0.00
Face Value of Refunding Bonds	3715			0.00	0.00
Premium on Refunding Bonds	3792			0.00	0.00
Discount on Refunding Bonds	892			0.00	0.00
Refunding Lease-Purchase Agreements	3755			0.00	0.00
Premium on Refunding Lease-Purchase Agreements	3794			0.00	0.00
Discount on Refunding Lease-Purchase Agreements	894			0.00	0.00
Payments to Refunding Escrow Agent (Function 9299)	760			0.00	0.00
Transfers In	3600			0.00	0.00
Transfers Out	9700			0.00	0.00
<b>Total Other Financing Sources (Uses)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>SPECIAL ITEMS</b>				<b>0.00</b>	<b>0.00</b>
<b>EXTRAORDINARY ITEMS</b>				<b>0.00</b>	<b>0.00</b>
<b>Net Change in Fund Balances</b>		<b>0.00</b>	<b>(14,978,831.76)</b>	<b>0.00</b>	<b>14,978,831.76</b>
Fund Balances July 1, 2024	2800	0.00	14,978,831.76	0.00	(14,978,831.76)
Adjustments to Fund Balances	2891			0.00	0.00
Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00

**SUMMARY SHEET**

**RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA**

**AGENDA ITEM NO:** 8c

**DATE OF SCHOOL BOARD MEETING:** 2/24/2026

**TITLE OF AGENDA ITEM:** ESE 348 – Revised pages

**DIVISION:** Business & Finance

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

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

The following pages were revised as the result of completing the ESE 145. The changes do not negatively impact the fund balance.

Page 18 – Nonvoted Capital Improvements, Net Changes in Fund Balances – from \$1,284,448.19 to \$1,284.448.04. Total Fund Balances from \$2,624.744.92 to \$2,624.744.77.

Page 23 – Govenmental Activities, Total, Liability for Compensated Absences – from \$4,009,218.51 to \$4,009,218.54. Govenmental Activities, Total, Net Pension Liability – from \$30,256,976.00 to \$29,656,976.00. Total Long-Term Liabilities – from \$36,111,374.62 to \$35,511,374.65.

**FUND SOURCE:** N/A

**AMOUNT:** N/A

**PREPARED BY:** Marleni Bruner 

**POSITION:** **Director of Finance**

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**INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER**

       Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT’S SIGNATURE: page(s) numbered           

CHAIRMAN’S SIGNATURE: page(s) numbered

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - CAPITAL PROJECTS FUNDS (Continued)  
 For the Fiscal Year Ended June 30, 2025

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCE	Account Number	Capital Outlay Bond Issues (COBI) 310	Special Act Bonds 320	Sections 1011.14 and 1011.15, F.S., Loans 330	Public Education Capital Outlay (PECO) 340	District Bonds 350	Capital Outlay and Debt Service Program (CO&DS) 360	Nonvoted Capital Improvement Section 1011.71(2), F.S. 370	Voted Capital Improvement Fund 380	Other Capital Projects 390	ARRA Economic Stimulus Capital Projects 399	Totals
Issuance of Bonds	3710											0.00
Premium on Sale of Bonds	3791											0.00
Discount on Sale of Bonds (Function 9299)	891											0.00
Proceeds of Lease-Purchase Agreements	3750											0.00
Premium on Lease-Purchase Agreements	3793											0.00
Discount on Lease-Purchase Agreements (Function 9299)	893											0.00
Loans	3720											0.00
Sale of Capital Assets	3730											0.00
Loss Recoveries	3740											0.00
Proceeds of Forward Supply Contract	3760											0.00
Proceeds from Special Facility Construction Account	3770				24,354.00							24,354.00
Transfers In:												0.00
From General Fund	3610											0.00
From Debt Service Funds	3620											0.00
From Special Revenue Funds	3640											0.00
Interfund	3650											0.00
From Permanent Funds	3660											0.00
From Internal Service Funds	3670											0.00
From Enterprise Funds	3690											0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)												0.00
To General Fund	910				(316,223.00)			(2,604,288.58)				(2,920,511.58)
To Debt Service Funds	920											0.00
To Special Revenue Funds	940											0.00
Interfund	950											0.00
To Permanent Funds	960											0.00
To Internal Service Funds	970											0.00
To Enterprise Funds	990											0.00
Total Transfers Out	9700	0.00	0.00	0.00	(316,223.00)	0.00	0.00	(2,604,288.58)	0.00	0.00	0.00	(2,920,511.58)
Total Other Financing Sources (Uses)		0.00	0.00	0.00	(291,869.00)	0.00	0.00	(2,604,288.58)	0.00	0.00	0.00	(2,896,157.58)
Net Change in Fund Balances		0.00	0.00	0.00	0.00	0.00	373,705.91	1,340,296.73	0.00	(31,577.60)	0.00	1,681,425.04
Fund Balance, July 1, 2024	2800				0.00		1,244,435.58	1,284,448.04		5,617,637.13		8,146,524.75
Adjustments to Fund Balances	2891											0.00
Ending Fund Balance:												0.00
Nonspendable Fund Balance	2710											0.00
Restricted Fund Balance	2720						1,618,145.49	2,624,744.77		5,585,059.53		9,827,949.79
Committed Fund Balance	2730											0.00
Assigned Fund Balance	2740											0.00
Unassigned Fund Balance	2750											0.00
Total Fund Balances, June 30, 2025	2700	0.00	0.00	0.00	0.00	0.00	1,618,145.49	2,624,744.77	0.00	5,585,059.53	0.00	9,827,949.79

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 SCHEDULE OF LONG-TERM LIABILITIES  
 June 30, 2025

	Account Number	Governmental Activities Total Balance [1] June 30, 2025	Business-Type Activities Total Balance [1] June 30, 2025	Total	Governmental Activities - Debt Principal Payments 2024-25	Governmental Activities - Principal Due Within One Year 2025-26	Governmental Activities - Debt Interest Payments 2024-25	Governmental Activities - Interest Due Within One Year 2025-26
Notes Payable	2310			0.00				
Obligations Under Leases and SBITA	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321			0.00				
District Bonds Payable	2322	660,734.11		660,734.11	175,368.77	181,168.04	31,595.96	20,198.58
Special Act Bonds Payable	2323			0.00				
Motor Vehicle License Revenue Bonds Payable	2324			0.00				
Sales Surtax Bonds Payable	2326			0.00				
Total Bonds Payable	2320	660,734.11	0.00	660,734.11	175,368.77	181,168.04	31,595.96	20,198.58
Liability for Compensated Absences	2330	4,009,218.54		4,009,218.54				
Lease-Purchase Agreements Payable								
Certificates of Participation (COPS) Payable	2341			0.00				
Qualified Zone Academy Bonds (QZAB) Payable	2342			0.00				
Qualified School Construction Bonds (QSCB) Payable	2343			0.00				
Build America Bonds (BAB) Payable	2344			0.00				
Other Lease-Purchase Agreements Payable	2349			0.00				
Total Lease-Purchase Agreements Payable	2340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	1,184,446.00		1,184,446.00				
Net Pension Liability	2365	29,656,976.00		29,656,976.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
<b>Total Long-term Liabilities</b>		<b>35,511,374.65</b>	<b>0.00</b>	<b>35,511,374.65</b>	<b>175,368.77</b>	<b>181,168.04</b>	<b>31,595.96</b>	<b>20,198.58</b>

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2025, including discounts and premiums.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

**AGENDA ITEM NO.** 9a

**DATE OF SCHOOL BOARD MEETING:** February 24, 2026

**TITLE OF AGENDA ITEM:** Keiser University & Gadsden County Schools Education Partnership Agreement

**DIVISION:**

N/A

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

**PURPOSE AND SUMMARY OF ITEM:**

The purpose of this agenda item is to request Board approval of the Education Partnership Agreement between the School Board of Gadsden County and Keiser University.

**FUND SOURCE:** NA-Per agreement, there will be no expense to Gadsden County School District to Participate.

**AMOUNT:** Undetermined – Based upon student enrollment

**PREPARED BY:** Dr. Sylvia R. Jackson

**POSITION:** Assistant Superintendent for Support Services

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INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

\_\_\_\_\_ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered \_\_\_\_\_

CHAIRMAN'S SIGNATURE: page(s) numbered \_\_\_\_\_

REVIEWED BY: \_\_\_\_\_

EDUCATION PARTNERSHIP AGREEMENT

BETWEEN

KEISER UNIVERSITY  
Tallahassee, Florida

AND

Gadsden County School District

Submitted by  
Keiser University- Tallahassee

## INTRODUCTION

Keiser University is pleased to present this updated Educated Partnership Agreement, reflecting our current academic programs and scholarship opportunities. Through this agreement, eligible Gadsden County School District employees and their families may receive scholarship opportunities of up to 25% toward our **Associate of Science, Associate of Arts, Bachelor of Arts, Bachelor of Science, Master of Arts, and Master of Science degree programs**. For this Education Partnership Agreement, the Tallahassee Campus of Keiser University is jointly referred to as "Keiser University," or "Keiser."

## KEISER UNIVERSITY BACKGROUND

For more than 30 years students have enjoyed small classes, job placement assistance, career-focused college degrees and the ability to focus on one class at a time. This very successful "modular" approach to learning separates Keiser University from other institutions. Keiser continues to be a valuable partner to employers, the community, and a valued choice for students serious about their education and career.

The need for a career-focused approach and strong academic preparation led to Keiser's beginning. Since its start in 1977 in Fort Lauderdale, Keiser University has grown to be one of the largest independent colleges in Florida with nineteen locations throughout the State.

Keiser University is a regionally accredited institution by the Commission on Colleges of the Southern Association of Colleges and Schools (1866 Southern Lane, Decatur, Georgia 30033-4097, phone 404-679-4500) to award associate degrees, bachelor's degrees, master's degrees, and doctoral degrees.

All undergraduate and graduate degree programs listed herein are covered by this Education Partnership Agreement. Those interested are encouraged to call the Tallahassee Campus of Keiser University and talk with an Admissions Counselor for additional information at 850-906-9494.

## APPLICABLE PROGRAMS

Degree Level	Program	# of Credits Required	Length of Program (Months)
Associate of Science	Information Technology	72	20
Associate of Science	Criminal Justice w/ Law Enforcement	66	22
Associate of Science	Culinary Arts	72	16
Associate of Science	Exercise and Sport Science	61	18
Associate of Science	Medical Administrative Billing Coding	60	18
Associate of Science	Medical Assisting	60.5	16
Associate of Science	Nursing	72	24
Associate of Science	Occupational Therapy Assistant	83	24
Associate of Science	Radiologic Technology	90	24
Associate of Science	Diagnostic Medical Sonography	91	28

Degree Level	Program	# of Credits Required	Length of Program (Months)
Associate of Arts	Accounting	60	20
Associate of Arts	Business Administration	60	20
Associate of Arts	Criminal Justice	60	20
Associate of Arts	General Studies	60	20
Associate of Arts	Health Services Administration	60	20
Associate of Arts	Homeland Security	60	20
Associate of Arts	Paralegal Studies	60	20
Degree Level	Program	# of Credits Required	Length of Program (Months)
Bachelor of Science	+ Information Technology Management	60+	20+
Bachelor of Science	Exercise and Sport Science	120	40
Bachelor of Science	Interdisciplinary Studies	120	40
Bachelor of Science	+ Nursing Accelerated	60+	16+
Bachelor of Science	+ Nursing FastTrack	60+	16+
Bachelor of Science	+ Nursing RN to BSN	60+	12
Bachelor of Science	+ Health Science	60+	20
Bachelor of Science	Sports Management	120	40
Degree Level	Program	# of Credits Required	Length of Program (Months)
Bachelor of Arts	Accounting	120	40
Bachelor of Arts	Business Administration	120	40
Bachelor of Arts	Business Administration to MBA (Accelerated)	150	50
Bachelor of Arts	Criminal Justice	120	40
Bachelor of Arts	Criminal Justice to MACJ	150	50
Bachelor of Arts	Health Services Administration	120	40
Bachelor of Arts	Homeland Security	120	40
Bachelor of Arts	Homeland Security to MAHS	150	50
Bachelor of Arts	Legal Studies	120	40
Bachelor of Arts	Psychology	120	40
Bachelor of Arts	Public Administration	120	40
Degree Level	Program	# of Credits Required	Length of Program (Months)
Graduate	Criminal Justice	36	24
Graduate	Accountancy	36	24
Graduate	Homeland Security	33	18

Graduate	Health Services Administration	45	30
Graduate	MBA Accounting	45	30
Graduate	MBA	36	24
Graduate	Clinical Mental Health Counseling	60	48
Graduate	Education (College Administration, Leadership, and Teaching and Learning concentrations)	36	24
Graduate	Nursing - FNP	49	24
Graduate	Nursing – Women’s Health	51	30
Graduate	Nursing	33	22
Graduate	Organizational Leadership	36	24
Graduate	Psychology	36	24

### **TRANSFER PROCESS**

The transferring student must meet Keiser University's transfer of credit policy requirements for all *undergraduate* college credit courses. *This transfer policy is not applicable to graduate level programs.* All transfer credits are subject to review.

To have the equivalent semester credit hours reported on the official Keiser University transcript, transferring students must:

1. Meet Keiser University's entrance requirements.
2. Complete the University Application.
3. Comply with the appropriate placement, course prerequisites and requirements of the University.
4. Successfully complete at least fifteen (15) semester credit hours at Keiser University with a grade of "C" or better to have the equivalency credit awarded on the official university transcript.
5. The campus Dean of Academic Affairs will evaluate the student's record and notify the Registrar's Office of acceptable credit to be transferred and awarded.

### **PROGRAM DESIGN AND FORMAT**

#### **Small Class Sizes**

Benefit: Having small classes allows the student to have that one-on-one contact with the teacher. The students can ask questions and have them answered comfortably. Small classes allow students to interact with one another and have discussions about the same career.

#### **Convenient Class Schedules**

Benefit: Having a convenient class schedule allows students to have a normal work schedule and family life. Students can set time aside for other activities without interfering with their school schedule.

#### **Attendance Policy**

Benefit: This discipline allows students to develop an excellent work ethic.

**Focused Majors**

Benefit: Keiser University benefits the students who have chosen their career field. Students attending Keiser generally know what program they want when they walk in the door. Students in our classrooms are never undecided; they are focused and ready to start their career.

**Most Students Take One Class at a Time**

Benefit: Students focus on one class at a time; this modular approach to learning allows them to adjust to the college atmosphere while maintaining a full-time job and family responsibilities.

**Hands-on Training**

Benefit: Students are given practical skills to enable them to excel in their chosen field. This produces a higher quality student, which gives our graduates an edge over other applicants. Students are also given "real world" training, which directly translates to marketable skills in their career.

**Most Classes Begin Monthly**

Benefit: A monthly or bi-monthly class schedule gives potential students the ability to start their program throughout the year, which prevents students from postponing their education. Graduate class schedules rotate every other month.

**Financial Aid**

Benefit: A qualified financial aid expert is available during daytime & evening hours to help students complete the application process here on campus or online, thus reducing the stress associated with completing federal documents.

**Open Door Policy**

Benefit: Keiser allows students to resolve any issues or concerns with both faculty and administration. Students can talk freely with any staff or faculty member. Keiser has a unique "Students First" operating policy.

**Tutoring**

Benefit: Students get the added attention they need so they can achieve success.

**Library**

Benefit: Our Librarian offers training on how to use the resources on campus and through the electronic library.

## **GADSDEN COUNTY SCHOOL DISTRICT RESPONSIBILITIES:**

**Minimum Participation-** There is no minimum enrollment requirement and no expense to the Gadsden County School District to participate.

**Communication** - Ongoing communication is vital to the success of this Education Partnership Agreement and degree completion program. Therefore, Keiser University representatives will be available to answer employees' questions pertaining to planned classroom absences, university-related withdrawals, scheduled breaks or instructor-related issues. Keiser University representatives will proactively make themselves available via onsite follow-up visits, career fairs, emails and telephone conversations.

## **UNIVERSITY RESPONSIBILITIES**

**Information Meetings** - Keiser University's Tallahassee Campus Admissions Counselors will be responsible for meeting with Gadsden County School District employees and/or family members interested in degree completion programs. The purpose of the information meeting is to explain to prospective students our program design and format, admission and graduation requirements, the application and enrollment process, financial obligations, and career degree program choices.

**Transcript Evaluation** - Once the prospective student's official transcripts have been received at the University, the student's application and official transcripts will be sent to the Dean of Academic Affairs for evaluation. This evaluation process takes approximately 24-48 hours. The purpose of the evaluation is to determine if and how the student's previous college credits will be applied toward their chosen degree program.

## **STUDENT RESPONSIBILITIES**

**Orientation** - Students are required to attend a formal Keiser University orientation.

**Financial Responsibility** - Gadsden County School District employees and eligible family members will be responsible for all tuition and fees. Regular undergraduate and graduate student tuition and fees are paid each semester and are subject to change. Furthermore, employees and their eligible family members will be responsible for attending a full financial aid packaging appointment to determine payment options. To ensure the continued and correct awarding of Partnership scholarships, it is the student's responsibility to provide complete documentation required by Financial Aid to verify scholarship entitlement prior to the beginning of the semester. Failure to provide timely proof of Gadsden County School employment or family qualification shall result in the withdrawal of the awarded Education Partnership Agreement scholarship and result in the student being responsible for the full cost of tuition.

## TUITION AND FEES

**Tuition** -- Keiser University is pleased to present a tuition scholarship of up to 25% for all Gadsden County School District employees and their eligible family members. The tuition scholarship is applied to current tuition for each semester. Application and Registration fees will be waived. Doctoral programs are not covered by this partnership Agreement.

For current tuition and fees please see the Keiser University Undergraduate and Graduate Catalogs:  
<https://www.keiseruniversity.edu/catalog/>

- ❖ Employees must provide proof of employment by providing copies of two recent pay stubs
- ❖ Family members must provide proof of their family member's employment by providing copies of two recent pay stubs as well as a copy of a birth certificate and/or marriage license.
- ❖ **Financial Aid** - Keiser University is approved to offer Title IV funding for qualified individuals. Students will be required to attend a Financial Aid meeting within 48-72 hours after application.

**TERM AND AUTHORIZING SIGNATURES**

**BETWEEN**

**"KEISER UNIVERSITY"**

**AND**

**GADSDEN COUNTY SCHOOL DISTRICT**

The term of this Agreement shall be for the period of three (3) years, commencing this date of the last authorizing signature and extending through the year 2029, and annually year to year thereafter, except as otherwise provided in this paragraph. The Tallahassee Campus of Keiser University and the Gadsden County School District acknowledge that a thirty (30) day written notice of termination shall be provided to either party, and/or assurances provide that students/ Gadsden County School District members currently enrolled in a degree program are provided the opportunity to complete the degree under the program. Notice under this paragraph shall be in writing and sent to the other party by registered mail.

The signatures below will establish the Education Partnership Agreement between Keiser University and the Gadsden County School District for the delivery of residential, online, or hybrid classes, as programmed, for the **Associate of Science, Associate of Arts, Bachelor of Arts, Bachelor of Science, Master of Science and Master of Arts degree programs.**

\_\_\_\_\_  
Gadsden County School District  
Title  
Name

\_\_\_\_\_  
DATE



\_\_\_\_\_  
Maria Mead  
Campus President  
Keiser University - Tallahassee

\_\_\_\_\_  
1-6-24  
DATE

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

**AGENDA ITEM NO.** 9b

**DATE OF SCHOOL BOARD MEETING:** February 24, 2026

**TITLE OF AGENDA ITEM:** Comprehensive Administrative Integrity & Managed Service Agreement between the School Board of Gadsden County, Florida and Skylark Education Partners LLC

**DIVISION:** Business and Finance/Exceptional Student Education

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

**PURPOSE AND SUMMARY OF ITEM:**

The Business and ESE departments are seeking Board approval to enter into an administrative services agreement with Skylark Education Partners LLC that will assist the District with processing reimbursements to the district for Medicaid eligible services provided to students with disabilities enrolled in district schools.

**FUND SOURCE:** Medicaid Reimbursement

**AMOUNT:** Determined by the amount of claimable services.

**PREPARED BY:**   Marleni Bruner/Kesandra Brown

**POSITION:** Finance Director/Exceptional Learning Director

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INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

       Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered \_\_\_\_\_

CHAIRMAN'S SIGNATURE: page(s) numbered \_\_\_\_\_

REVIEWED BY:  \_\_\_\_\_

## **Comprehensive Administrative Integrity & Managed Services Agreement**

THIS AGREEMENT made and entered into, and between the School Board of Gadsden County, FL, Florida, a public body corporate, herein after referred to as “**the District**”, with its principal business address at 35 Martin Luther King Blvd Quincy, FL 32351 and Skylark Education Partners LLC, (hereinafter referred to as the “**Provider**” or “**Company**”), as party of the second part, having its registered address at 425 W Colonial Drive Ste 303 #500, Orlando, FL 32804, as of March 3, 2026 (“**Effective Date**”).

WHEREAS, the District operates complex healthcare-related programs requiring sophisticated technological infrastructure and regulatory oversight; and

WHEREAS, the Provider is an expert in providing an Integrated Managed Services Platform comprising software, comprehensive administrative oversight, and compliance-monitoring systems designed to ensure the administrative integrity and data-accuracy of the District's health program records.

### **1. TERM.**

The initial term of this Agreement (the “**Initial Term**”) shall commence on the Effective Date and shall end on March 2, 2027. Following the Initial Term, the Parties may renew this Agreement for additional one-year terms (each a “**Renewal Term**”). Each such renewal shall be in writing and signed by a representative of each party authorized to execute the same.

This Agreement may be terminated during the initial term or any Renewal Term by (i) either party without cause upon delivery of written notice of such intent to terminate this Agreement not less than 60 days’ prior to the effective date of such termination; (ii) written agreement executed by both the Provider and District; or (iii) District, at any time, if Provider fails to perform it’s duties hereunder or breaches any of the covenants contained herein.

The District’s performance and obligation to pay under this Agreement is contingent upon an annual appropriation by the School Board and the availability of funds to pay for the goods and services in this Agreement. The District agrees to use its best efforts to request and obtain such appropriation in each budget cycle. The School Board shall be the final authority as to what constitutes an annual appropriation and the availability of funds necessary to continue funding this Agreement. If such funds are not appropriated or available for this Agreement and this Agreement is terminated, such action will not constitute a default by the District. The Provider will be provided sixty (60) days’ prior written notice if funds are not appropriated or available. Notwithstanding any such termination, the District shall remain obligated to pay for all purchase orders for products or services fulfilled by Provider prior to the termination notice.

## **2. SCOPE OF SERVICES TO THE DISTRICT: Integrated Administrative Integrity & Managed Services Platform**

The Provider shall provide an integrated suite of administrative and technological services designed to maintain the operational continuity and regulatory compliance of the District's health programs:

**2.1: Nature of Services.** The Provider is an administrative services firm with a technology platform. The Provider does not provide medical or clinical services, and the District remains solely responsible for the clinical necessity and professional delivery of all healthcare services documented within the platform.

**2.2 Systems Infrastructure & Data Hosting:** Provide a SaaS platform for the secure ingestion, hosting, and management of claimable direct service data for Medicaid-eligible children.

**2.3 Administrative Bandwidth Support:** Assign trained professional personnel to operate as a functional equivalent of a managed administrative department, ensuring continuity of institutional knowledge and historical data integrity.

**2.4 Regulatory Compliance Monitoring:** Proactively monitor administrative workflows to identify systemic inefficiencies and provide periodic management reports to ensure the District's activities remain aligned with federal and state documentation standards.

**2.5 Data Reconciliation & Accuracy:** Perform technical reconciliation of payment data and analyze and report on administrative billing rejections through data-driven analysis to facilitate the accuracy of the District's financial records.

**2.6 Technical Advisory & Standards Maintenance:** Provide ongoing advisory support regarding shifts in applicable rules or guidance, alerting the District to changes in documentation standards required to satisfy federal and state oversight agencies.

**2.7 Audit Readiness & Reporting:** Maintain and retain comprehensive service delivery and financial datasets, ensuring that all platform data is readily available for audits conducted by state or federal regulators.

**2.8 Workforce Enablement:** Provide ongoing technical support and professional training to District staff regarding system utilization and the administrative requirements of the Medicaid program.

## **3. COMPREHENSIVE SERVICE FEE.**

**3.1** The District agrees to pay the Provider fees based on the attached Appendix A for services rendered by the Provider.

**3.2** Payment will be invoiced on a monthly basis. Payment shall be made to the Provider within thirty (30) days of invoicing.

**3.3** Payments will only be made to the Provider for services rendered by the Provider to the District. Payments to Provider should be sent to Skylark Education Partners LLC, Attn: Sujata Gidumal, 425 W Colonial Drive Ste 303 #500, Orlando, FL 32804.

**3.4 Public Records.** The Provider shall comply with Florida's Public Records Laws in the performance of its duties under this contract and will specifically:

- a. Keep and maintain public records required by the School Board to perform the service.
- b. Upon request from the School Board's custodian of public records, provide the School Board with a copy of the requested records or allow the records to be inspected or copied within a reasonable time at a cost that does not exceed the cost provided in the Chapter 119, Florida Statutes or as otherwise provided by law.
- c. Ensure that public records that are exempt or confidential and exempt from public records disclosure requirements are not disclosed except as authorized by law for the duration of the contract term and following completion of the Agreement if the Provider does not transfer the records to the School Board.
- d. Upon completion of the contract, transfer, at no cost, to the School Board all public records in possession of Provider or keep and maintain public records required by the School Board to perform the service. If Provider transfers all public records to the School Board upon completion of the contract, Provider shall destroy any duplicate public records that are exempt or confidential and exempt from public records disclosure requirements. If Provider keeps and maintains public records upon completion of the contract, Provider shall meet all applicable requirements for retaining public records. All records stored electronically must be provided to the School Board, at the request of the School Board's custodian of public records, in a format that is compatible with the information technology systems of the School Board.
- e. The failure of the Provider to comply with the provisions set forth herein shall constitute a default and material breach of this Agreement, which may result in immediate termination, with no penalty to the School Board. IF THE PROVIDER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE PROVIDER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT [INSERT PHONE, EMAIL, ADDRESS].

**3.5 Trademark/Confidential Information – Public Records Notice.** Because, the Parties recognize and agree that the District is subject to the provisions of the Florida Public Records Law, as codified in chapter 119, Florida Statutes, any claim by the Company that its records or work is confidential or a trade secret must be made in compliance with s. 812.081 and s. 815.045, Florida Statutes. If the District receives a public records request for materials the Provider has previously and specifically indicated in writing to the District is a trade secret, then the District agrees to use reasonable efforts to timely notify the Provider of such public records request, at which time the Provider may independently pursue a court order protecting the disclosure of such information. Excepting information designated by the Provider

as a trade secret under Florida law, the foregoing shall not be deemed the District's guaranty of the non-disclosure of any and all information provided by the Provider to the District pursuant to the District's legal obligation to comply with a Public Records request. Should a request be made for disclosure of confidential records of the other party, the District shall provide notice to the other party who may then, at its discretion, respond to the request. Should the other party not disclose the records/documents, the other party shall defend and indemnify the District for any fees and costs which are incurred or taxed against the School Board of Gadsden County, Florida as a result of the non-disclosure.

#### **4. CHANGES IN TERMS, CONDITIONS AND FEES**

After the initial one-year term, the Provider may change its fees and services provided under this Agreement provided both the parties agree in writing and the Provider gives the District ninety (90) days written notice of their desire to discuss a change in this Agreement.

#### **5. COVERAGE**

Any data accumulated in the performance of their duties by the Provider shall remain the property of the District.

#### **6. CONFIDENTIALITY OF RECORDS**

All personally identifiable student and staff information obtained by or furnished to the Provider or its subcontractors by the District and all reports and studies containing such information prepared or assembled by the Provider, shall not be provided or disclosed to a third party without the written permission of the District. The Provider shall limit access to such materials in its control to those of its employees and/or subcontractors providing services pursuant to this agreement purely on a need-to-know basis. The Provider shall restrict its use of the information to its performance under this agreement.

#### **7. LIABILITY**

**7.1** The Provider is relying on the District to provide timely student, staff and relevant information to the Provider, so that it may properly, adequately and timely provide the Medicaid reimbursement services agreed to herein. If errors occur due to documentation provided by the District that is determined to be inaccurate, incomplete or fraudulent, any assessed penalties or assessment will be the responsibility of the District within the limits of sovereign immunity as set out in paragraph 7.5 below.

**7.2** Any claim by the District against Provider relating to this agreement must be made in writing and presented to Provider within three (3) months after the date on which Provider completes performance of the services specified in this agreement.

**7.3 Sovereign Immunity.** Nothing in this Agreement shall be deemed a waiver of the District's sovereign immunity or the limitations of liability set forth in Section 768.28, Florida Statutes.

## **8. GENERAL**

**8.1** This agreement shall be binding between both parties when accepted by the Provider and the District and will be governed by the laws of the State of Florida.

**8.2 Headings.** The headings of the various sections of this agreement are inserted only for convenience of reference and are not intended, nor shall they be construed to modify, define, limit or expand the intent of the parties as expressed in this agreement.

**8.3 Severable.** In the event any provision of this agreement shall be held to be invalid or unenforceable, the remaining provisions of this agreement shall nevertheless remain in full force and effect.

**8.4 Interpretation.** When the context in which the words are used in this agreement indicates that such is the intent, words in the singular number shall include the plural and vice versa, and words in the masculine gender shall include the feminine and neuter genders and vice versa.

**8.5 Successors.** This agreement shall be binding upon the parties hereto, if and when assigned, in accordance with the provisions thereof, their respective assigns, successors in interest personal or legal representatives, estates, heir and legatees. This agreement shall not be assigned by the Provider without the expressed written consent of the District.

**8.6 Independence:** The Provider will retain sole and absolute discretion in the judgment of the manner and means of providing services, activities and responsibilities hereunder. The Provider agrees to be a separate and independent enterprise from the District who has a full opportunity to find other business and that a high level of skill will be necessary to perform the work. The District shall not be liable for any obligation incurred by the Provider, if any, including but not limited to unpaid minimum wages and/or overtime premiums.

**8.7 Indemnification:** The Provider shall defend, indemnify and hold harmless the District, its officers, employees and agents from any claims, liabilities, suits, proceedings and actions, of whatever name or nature, as the same may relate, in any manner, to the services provided by the Provider to the District pursuant to this Agreement. Said indemnification, defense and hold harmless shall apply to any claim, liability, suit, proceeding or action in which the District, its officers, employees and agents may be named as a party except for negligent acts and omissions of the District, notwithstanding that the Provider may

deem said claim, liability, suit, proceeding or action frivolous or without merit. It is intended that this provision be interpreted in the broadest manner possible so as to insulate the District from any liability or judgment, monetary or otherwise, as the same may relate to the personnel and services provided by the Provider to the District pursuant to this Agreement (but not for the negligent acts or omissions of the District, its officers, employees and agents).

**8.8 Fair Employment Practices:** The Provider agrees that it will not discriminate with respect to the provision of services on the grounds of race, religion, creed, color, national origin, sex, sexual orientation, marital status, military status, disability or other not-merit factors, nor discriminate against any individuals based on these grounds.

**8.9 Governing Law and Venue.** This Agreement shall be governed by and construed in accordance with the laws of the State of Florida. The Parties agree that the Circuit Court for the Second Judicial Circuit, Gadsden County, Florida (hereinafter the "Court"), shall have sole and exclusive jurisdiction to enforce the terms of this Agreement, and agree that they will present any disputes under this Agreement, including, without limitation, any claims for breach or enforcement of this Agreement, exclusively to the Court. Each of the Parties consents to the jurisdiction of the Court, acknowledges that the Court has jurisdiction over this Agreement, and that the Court shall retain jurisdiction for the purposes of implementing and enforcing the terms of this Agreement.

**8.10 Notices.** All notices, consents, demands, or other communications required or permitted to be given pursuant to this Agreement shall be in writing by e-mail and hard copy, and shall be deemed sufficiently given and received on: (i) the day on which delivered personally or via facsimile transfer during a business day to the appropriate location(s) listed below; (ii) one (1) business day after delivered to a nationally recognized overnight delivery service such as Federal Express or Airborne Express for overnight delivery to the appropriate location(s) listed below; or (iii) three (3) business days after the posting thereof by United States registered or certified first class mail, return receipt requested with postage and fees prepaid and addressed as follows:

**If to District:**

**Superintendent of Schools  
35 Martin Luther King, Jr. Blvd.  
Quincy, Florida 32351**

**With a copy to:**

**Marleni Bruner  
Director of Finance  
35 Martin Luther King, Jr. Blvd.  
Quincy, Florida 32351**

**General Counsel  
Deborah Minnis  
Ausley McMullen  
123 South Calhoun Street  
Tallahassee, FL 32301**

**If to Provider:**

**Gidumal, Sujata  
425 W. Colonial Drive, Ste 303 #500  
Orlando, FL 32804**

**Any party may change his, her or its address and/or the address of the entity copied on his, her or its behalf upon written notice to all other Parties.**

**IN WITNESS WHEREOF**, the parties have caused their duly authorized representatives to execute this Agreement as of the date first set forth above.

Provider

District

Skylark Education Partners LLC

School Board of Gadsden County, FL

Sujata Gidumal, CEO

Elijah Key, Superintendent

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Superintendent

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Signature

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Signature

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Date

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Date

Leroy McMillan, Board Chair

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School Board Chair

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Signature

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Date

**APPENDIX A  
MANAGED SERVICES & TECHNOLOGY FEE SCHEDULE**

**1. Basis of Charges & Fee Methodology**

The Adjusted Monthly Management Fee is a fixed-sum amount determined by the Administrative Complexity Tier of the District’s health program. The "Program Capacity Benchmark" serves as a quantifiable proxy to measure the data-hosting requirements, software user-seats, and the intensity of compliance-monitoring resources the Provider must allocate to the account.

**1.1 Non-Incentive, Personnel Allocation & FMV Affirmation:** The Managed Services fees set forth in this Appendix include the cost of the Dedicated Compliance Support Personnel provided on a capacity-based model to ensure institutional continuity. The parties expressly agree that these fees are fixed-sum amounts based on the anticipated administrative complexity, data-hosting requirements, and personnel resource allocation necessary to manage the corresponding volume tiers. These fees reflect Fair Market Value (FMV) for the integrated suite of technology and administrative services provided. This structure is not a contingency-based billing arrangement; fees and personnel compensation are not determined based on the success, failure, or dollar volume of Medicaid reimbursements. Performance for assigned personnel shall be measured exclusively by compliance accuracy and documentation integrity metrics.

**1.2. Implementation & Onboarding Phase (Tier 0)**

The parties acknowledge that the initial deployment of the Provider’s proprietary SaaS platform and the establishment of administrative workflows require a "setup" period.

- **Tier 0 Designation:** During the period prior to the District’s health program reaching a baseline operational capacity, the Monthly Administrative Managed Fee shall be \$0 (Waived).
- **Administrative Justification:** The waiver of fees during the Implementation Phase is a one-time business accommodation to ensure the successful deployment of the Provider’s technology and does not constitute a contingency-based billing arrangement or a percentage-of-collection fee structure.

**2. Managed Services Tier Table**

Upon completion of the Implementation Phase (once program volume exceeds \$50,000), the following fixed monthly fees shall apply based on the applicable Program Capacity Benchmark:

<b>Program Capacity Benchmark (Annualized Revenue)</b>	<b>Annual Administrative Managed Fee</b>
<b>Tier 0: Up to \$50,000 (Implementation)</b>	<b>\$0 (Waived)</b>
<b>Tier 1: \$50,001 - \$150,000</b>	<b>\$10,000</b>
<b>Tier 2: \$150,001 - \$250,000</b>	<b>\$20,000</b>
<b>Tier 3: \$250,001 - \$350,000</b>	<b>\$26,000</b>

<b>Program Capacity Benchmark (Annualized Revenue)</b>	<b>Annual Administrative Managed Fee</b>
<b>Tier 4: \$350,001 - \$450,000</b>	<b>\$32,000</b>
<b>Tier 5: \$450,001 - \$550,000</b>	<b>\$38,000</b>
<b>Tier 6: \$550,001 - \$650,000</b>	<b>\$44,000</b>
<b>Tier 7: \$650,001 - \$750,000</b>	<b>\$50,000</b>
<b>Tier 8: \$750,001 - \$850,000</b>	<b>\$56,000</b>
<b>Tier 9: \$850,001 - \$950,000</b>	<b>\$62,000</b>
<b>Tier 10: \$950,001+</b>	<b>\$68,000</b>

### **3. Performance & Reconciliation Terms**

**3.1 Annual True-Up:** On each anniversary of the Effective Date, the parties shall review the Program Capacity Benchmark for the preceding twelve (12) months. If the District's volume has consistently moved into a different tier, the Monthly Fee for the *subsequent* twelve (12) month period will be adjusted to the corresponding tier to reflect the updated resource-allocation requirements.

**3.2 Payment Integrity:** All fees are to be invoiced monthly and paid from the District's general operating funds. The Provider shall not "net" or deduct any fees from Medicaid reimbursement checks, ensuring a clean audit trail and maintaining a clear source-of-funds for all regulatory oversight and reconciliation purposes.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 10a

DATE OF SCHOOL BOARD MEETING: February 24, 2026

TITLE OF AGENDA ITEM: COQ – Electrical Material Invoice – New K-8 School

DIVISION: Facilities

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

**PURPOSE AND SUMMARY OF ITEM:** This request is for the School Board to approve and issue payment to The City of Quincy in the amount of \$262,682.65 for the materials for the conversion of the overhead utility lines to underground utilities on King Street only. This work represents Phase 1 of the utility conversion scope and is directly related to the development of the New K-8 School project. The materials covered under this invoice are necessary for completing the underground infrastructure to ensure the project move forward on schedule.

FUND SOURCE: General Funds

AMOUNT: \$262,682.65

PREPARED BY: Brenton Hudson . BEH

POSITION: Director of Facilities

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

       Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered       

CHAIRMAN'S SIGNATURE: page(s) numbered       

REVIEWED BY: 





**THE SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA  
NOTICE OF INTENT TO AMEND/ADOPT POLICIES**

DATE OF THIS NOTICE: January 14, 2026

The School Board of Gadsden County, Florida hereby gives notice of its intent to amend/adopt Gadsden County School Board Policies.

**PURPOSE AND EFFECT:** The purpose and effect of this policy amendment is to establish rules that govern processes while conducting business on behalf of the Board.

**RULEMAKING AUTHORITY:** Subsection 1001.41(2), Florida Statutes

**LAWS IMPLEMENTED:** 1000.21, 1001.41, 1001.42, 1001.43, 1001.51, 1002.20, 1002.31, 1002.38, F.S.

**SUMMARY OF THE ESTIMATED ECONOMIC IMPACT:** NONE

**FACTS AND CIRCUMSTANCES JUSTIFYING RULE:** It is necessary to amend/adopt School Board Policies for the effective operation of the Gadsden County School District consistent with requirements of Florida Statutes and Federal Regulations.

**A PUBLIC HEARING WILL BE HELD DURING THE BOARD MEETING SCHEDULED FOR 6:00 P.M.  
ON:** Tuesday, February 24, 2026

**PLACE:** Max D. Walker School Administration Building  
35 Martin Luther King, Jr., Blvd.  
Quincy, Florida 32351

IF A PERSON DESIRES TO APPEAL ANY DECISION MADE BY THE SCHOOL BOARD WITH RESPECT TO ANY MATTER CONSIDERED AT ANY SUCH HEARING, HE/SHE WILL NEED A RECORD OF THE PROCEEDINGS, AND FOR SUCH PURPOSE HE/SHE MAY NEED TO ENSURE THAT A VERBATIM RECORD OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

**NAME OF THE PERSON ORIGINATING THIS RULE:**

**Dr. Sylvia R. Jackson**  
Assistant Superintendent  
for Support Services

**NAME OF THE PERSON WHO APPROVED THIS RULE:**

Elijah Key  
Superintendent of Schools

**DATE OF SUCH APPROVAL:** December 16, 2025

A COPY OF THE POLICIES PROPOSED FOR ADOPTION MAY BE EXAMINED DURING BUSINESS HOURS AT THE MAX D. WALKER SCHOOL ADMINISTRATION BUILDING, 35 MARTIN LUTHER KING, JR. BLVD., QUINCY, FLORIDA 32351.

Elijah Key, Superintendent of Schools  
For Gadsden County, Florida, and Secretary and  
Chief Executive Officer of the School Board of  
Gadsden County, Florida.

**New Policies Requested for Review and Adoption**

3.19	Internet Safety <sup>R</sup>
3.61	A Moment of Silence <sup>R</sup>
4.24	Artificial Intelligence Acceptable Use <sup>IT</sup>
5.65	Use of Bathrooms and Changing Facilities
5.301	Student Control <sup>R</sup>
6.27	Professional Ethics
6.28	Use of Social Media
7.85	Online Educational Services Agreements/Contracts <sup>R</sup>
8.17	Disaster Preparedness <sup>R</sup>
8.19	Safe School Officers
8.191	Guardian Program <sup>R</sup>

<sup>R</sup> Required

<sup>IT</sup> Recommended by IT

\*All others recommended by PAEC

## CHAPTER 3.00 – SCHOOL ADMINISTRATION

### INTERNET SAFETY

3.19

#### Introduction

- I. It is the policy of Gadsden County School District to:
  - A. prevent user access over its computer network to, or transmission of, inappropriate material via Internet, electronic mail, or other forms of direct electronic communications;
  - B. prevent unauthorized access and other unlawful online activity;
  - C. prevent unauthorized online disclosure, use, or dissemination of personal identification information of minors; and (d) comply with the Children's Internet Protection Act [Pub. L. No. 106-554 and 47 USC 254(h)].
  - D. Implement technology protection measures that will:
    1. filter or block access to material that is not appropriate for students based upon the subject matter and/or the age of the students served at each school;
    2. prevent hacking or unauthorized access by students to data or information that they should not have access to, or other unlawful online activities by students;
    3. prevent access to websites, web or mobile applications, or software that do not protect against the disclosure use or dissemination of students' personal information in accordance with Florida Administrative rules; and
    4. prohibit students from accessing social media platforms, except when expressly directed by a teacher for an educational purpose
  - E. Protect the safety and security of students when using email, chat rooms, and other forms of direct electronic communications
- II. Access to Inappropriate Material
  - A. Require the use of technology protection measures to filter or block access to material that is not appropriate for students, taking into consideration the subject matter and the age of the students served at each school;

- B. Protect the safety and security of students when using email, chat rooms, and other forms of direct electronic communications;
- C. Require the use of technology protection measures to prevent hacking or unauthorized access by students to data or information that they should not have access to, and to prohibit other unlawful online activities by students;
- D. Prevents access to websites, web or mobile applications, or software that do not protect against the disclosure, use, or dissemination of students' personal information in accordance with rule 6A-1.0955, F.A.C.; and
- E. Prohibits students from accessing social media platforms, except when expressly directed by a teacher for an educational purpose.
- F. TikTok. School districts and charter school governing boards must:
  - 1. Prohibit the use of TikTok, and any successor platforms, on all district- or school-owned devices, or on any device (including privately owned) connected to district- or school-provided internet; and
  - 2. Prohibit the use of TikTok, or any successor platforms, to be used to communicate or promote any school district, school, school-sponsored club, extracurricular organization, or athletic team.
- G. To the extent practical, technology protection measures (or "Internet filters") shall be used to block or filter the Internet, or other forms of electronic communications, access to inappropriate information.
- H. Specifically, as required by the Children's Internet Protection Act, blocking shall be applied to visual depictions of material deemed obscene or child pornography, or to any material deemed harmful to minors.
- I. Subject to staff supervision, technology protection measures may be disabled for adults or, in the case of minors, minimized only for bona fide research or other lawful purposes.

### III. Inappropriate Network Usage

- A. To the extent practical, steps shall be taken to promote the safety and security of users of the Gadsden School District online computer network when using electronic mail, chat rooms, instant messaging, and other forms of direct electronic communications.

- B. Specifically, as required by the Children's Internet Protection Act, prevention of inappropriate network usage includes:
  - 1. unauthorized access, including so-called 'hacking,' and other unlawful activities; and
  - 2. unauthorized disclosure, use, and dissemination of personal identification information regarding minors.

IV. Education, Supervision and Monitoring

- A. It shall be the responsibility of all members of the Gadsden County School District staff to educate, supervise and monitor appropriate usage of the online computer network and access to the Internet in accordance with this policy, the Children's Internet Protection Act, the Neighborhood Children's Internet Protection Act, and the Protecting Children in the 21st Century Act.
- B. Prior to requiring students to use online content, staff must confirm the content is not blocked by the student internet filter. Policies must provide a process for staff to request that blocked content or social media platforms to be reviewed and unblocked for educational purposes.
- C. Procedures for disabling or otherwise modifying any technology protection measures shall be the responsibility of the Executive Director of IT or designated representatives.
- D. Gadsden School District will provide age-appropriate training for students who use the District's Internet facilities. The training provided will be designed to promote the District's commitment to:
  - 1. The standards and acceptable use of Internet services as set forth in the School District's Internet Safety Policy;
  - 2. Student safety with regard to:
    - a. safety on the Internet;
    - b. appropriate behavior while on online, on social networking Web sites, and in chat rooms; and
    - c. cyberbullying awareness and response.
- E. Compliance with the E-rate requirements of the Children's Internet Protection Act ("CIPA"). Following receipt of this training, the student will acknowledge that he/she received the training, understood it, and will follow the provisions of the district's acceptable use policies.

V. Adoption

- A. Internet Safety. The following policy guidelines are in place to protect students and visitors:
1. Prevent user access over its computer network to, or transmission of, inappropriate material via Internet, electronic mail, or other forms of direct electronic communications
    - a. To the extent practical, technology protection measures (or "Internet filters") shall be used to block or filter Internet, or other forms of electronic communications, access to inappropriate information.
    - b. Specifically, as required by the Children's Internet Protection Act, blocking shall be applied to visual depictions of material deemed obscene or child pornography, or to any material deemed harmful to minors.
    - c. Subject to staff supervision, technology protection measures may be disabled for adults or, in the case of minors, minimized only for bona fide research or other lawful purposes.
  2. Prevent unauthorized access and other unlawful online activity
    - a. To the extent practical, steps shall be taken to promote the safety and security of users of the online computer network when using electronic mail, chat rooms, instant messaging, and other forms of direct electronic communications.
    - b. Specifically, as required by the Children's Internet Protection Act, prevention of inappropriate network usage includes:
      - (a) unauthorized access, including so-called 'hacking,' and other unlawful activities; and
      - (b) unauthorized disclosure, use, and dissemination of personal identification information regarding minors
  3. Prevent unauthorized online disclosure, use, or dissemination of personal identification information of minors.
  4. Provide student education, supervision and monitoring
    - a. School staff will educate, supervise and monitor appropriate usage of the online computer network and access to the Internet in accordance with this policy, the Children's Internet Protection Act, the Neighborhood Children's Internet Protection Act, and the Protecting Children in the 21st Century Act.
    - b. Procedures for the disabling or otherwise modifying any

technology protection measures shall be the responsibility of the IT Department.

- c. Schools will provide age-appropriate training for students who use the Internet facilities.
- d. The training provided will be designed to promote the commitment to:
  1. The standards and acceptable use of Internet services as set forth in the Electronic Resources Responsible Use Policy (ESRUP) and Internet Safety Policy guidelines.
  2. Student safety with regard to:
    - (a) Safety on the Internet.
    - (b) Appropriate behavior while on online, on social networking Web sites, and in chat rooms.
    - (c) Cyberbullying awareness and response.
  3. Compliance with the E-rate requirements of the Children's Internet Protection Act ("CIPA").
  4. Following receipt of this training, the student will acknowledge that he/she received the training, understood it, and will follow the provisions of the District's acceptable use and Internet Safety policy guidelines.
  5. Comply with the Children's Internet Protection Act [Pub. L. No. 106-554 and 47 USC 254(h)].

B. Acceptable Use of the Digital Network of the Gadsden County School District The following are typical uses of the digital network:

1. Students' use of the District's digital network, internet service and other electronic resources is a privilege. As a condition of that privilege, students must comply with this policy and the Electronic Resources Responsible Use Policy (ESRUP).
2. The following general rules govern students' use of the District's digital network and technology resources:
  - a. The use must be in support with the District's educational goals and policies.
  - b. The use must comply with this policy and the Electronic Resources Responsible Use Policy (ESRUP).
  - c. The use must comply with the instructions of teachers and staff.

3. Require that students who access our network with district or personally owned electronic equipment ANNUALLY sign the Electronic Resources Responsible Use Agreement which is to be kept on file at each school or district department.
4. The use must comply with applicable laws and regulations, including
  - a. bullying and harassment and
  - b. copyright laws.

## VI. Prohibited Activities

- A. The following are prohibited:
  1. Use that violates the Code of Conduct.
  2. Use of another individual's account or providing individual account information to another person.
  3. Use of the network for financial gain or for political or commercial activity.
- B. Attempting to send or sending anonymous messages of any kind or pretending to be someone else while sending a message.
- C. Attempting to access, modify, harm or destroy another user's data on the network.
- D. Harassing, insulting, ridiculing, attacking or defaming others via network communications.
- E. Attempting to subvert, defeat or disable installed web or network access filters, workstation security software, antivirus software or other features, network firewalls or other measures in place to secure the school district's technology resources.
- F. Users of unauthorized methods of access to Gadsden County School District technology resources such as modems and virtual private networks (VPN's).
- G. Use of remote access software or services to access remote computer networks, workstations or servers from the district system.
- H. Attempting to transmit damaging agents (e.g., computer viruses, Trojan horses, worms) or otherwise willfully damaging or disrupting any computer facility, software, or data.

- I. Attempting to interfere with the normal operation of computers, terminals, peripherals, or networks.
- J. Usage invades the privacy of others.
- K. Use or experimentation with software or hardware without written approval from the Director of Technology • Willfully publishing, storing, displaying, transmitting, playing, or editing material that is obscene, threatening, profane, prurient, sexually suggestive or otherwise inappropriate.
- L. Changing, deleting or modifying Internet browser settings including hiding or deleting Internet history or records of Internet use.
- M. Use of the system for an unauthorized purpose.
- N. Broadcasting a WiFi signal or operating a personal Hotspots from personal devices.
- O. Students shall not perform any kind of maintenance, repair, configuration or installation services on District owned devices.

## VII. Enforcement

Students who violate these procedures may be denied access to Gadsden County School District computing or technology resources and may be subject to disciplinary action, including possible expulsion. Alleged violations will be subject to the Gadsden County School District disciplinary procedures.

## VIII. No Expectation of Privacy

Students and visitors have no expectation of privacy in their use of the District system.

## IX. Electronic Resources Responsible Use Agreement and Acknowledgement

As a condition of the privilege of using the District's system and technology resources, students/parents are required to annually acknowledge and agree to the District Electronic Resources Responsible Use Policy.

## X. The Use and Operation of Personally Owned Technology Devices or Electronic Property Students and visitors who are authorized to use or operate personally owned devices must adhere to the following:

- A. District employees are not authorized to install software, perform any repair, configuration or maintenance on student-owned technology resources, that are brought to school property or present during school sponsored activities including both software and hardware resources.
- B. Students who are authorized to bring and/or use a personally owned technology devices are responsible for the safe keeping and proper use of their property. The District is in no way liable for any loss or damage for student-owned devices.
- C. Schools/Departments will not be responsible to hold or store student-owned devices.

#### XI. Additional Requirements

- A. Students or Visitors Requesting a Waiver for Personal Electronic Property or Bring Your Own Device (BYOD)
- B. Students and visitors requesting to operate their personal computing device (notebook computer, touch tablet, etc.) within the district must obtain written approval and abide by the following additional requirements: Any computer that is connected to the District Digital Network via wired or wireless control must have functioning anti-virus software running with up-to-date virus definitions. Preferable antivirus software includes those by Norton/Symantec, McAfee, and Trend Micro. A Waiver for Personal Electronic Property form must be signed (denoting approval) by the school or district department administrator prior to operating any personal electronic property in Gadsden County School District schools or offices. Any student or visitor that operates any personal electronic property must also sign and acknowledge this AUP.
- C. Additional Guidelines for Students Student users must adhere to the following additional guidelines:
  - 1. Students will follow teacher instructions regarding the use of The Gadsden County digital network.
  - 2. Students must observe and adhere to all regulations when using any digital device on school campus or during sponsored events including cell phone use as outlined in the Student Conduct Code.
  - 3. Students will comply with the Gadsden County Digital Guidelines.
- D. Additional Rules Governing the Use of Video, Photo and/or Audio Recording Devices at School This section addresses the use of devices that can record audio, photo or video content in the school environment, particularly the classroom. Such recording devices include:

1. Smart Pen (i.e. Livescribe Echo), Personal audio recorder
2. Mobile/Smart Phone (i.e. iPhone), Personal Media Player/MP3/MiniDisc Player (i.e. iPod)
3. Mobile Tablet or Slate Device (i.e. iPad, Nexus), eReader (i.e. Nook, Kindle)
4. Mobile Computer System capable of recording video, photo, audio (i.e. notebook, netbook)
5. Digital or film-based Camera or video recorder
6. Digital or film-based Audio Recorder (i.e. Cassette player)

E. Except at open house and public events as discussed below, students, parents and visitors are not allowed to videotape, photograph or make audio recordings while on school premises. All recording devices must be turned off at school. The purpose of this general rule is to foster an appropriate educational environment, prevent unwarranted disclosure of student images and information.

F. Open House and Public Events Exception. Open house and public events are events where school premises are opened to the public or a segment of the public at the direction of the principal. They include: open houses, sporting events, plays, musicals, contests, fairs, fund raisers, awards/recognitions and theatre performances. They also include off campus events such as graduations, contests, fund raisers and other school sponsored public events. In the exercise of judgment and discretion, a principal may also allow videotaping or photographing under other circumstances, provided that appropriate steps are taken to prevent unwarranted disclosure of student images contrary to their directory information optout election and to avoid disruption of the educational environment.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**1001.02, 1003.02 F.S.  
Rule 6A-1.0957, 6A-1.0955**

**HISTORY:**

**ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_**

## CHAPTER 3.00 - SCHOOL ADMINISTRATION

### A MOMENT OF SILENCE

3.61\*

~~Each school day, first period teachers, in all grades, shall set aside up to two (2) minutes for a A moment of silence, during which students may not interfere with other students' participation. not to exceed two (2) minutes, may be provided for students at the beginning of each school day.~~

#### STATUTORY AUTHORITY:

1001.41, 1001.42, F.S.

#### LAW(S) IMPLEMENTED:

1001.43, 1003.45, F.S.

#### HISTORY:

ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY:

## CHAPTER 4.00 – CURRICULUM AND INSTRUCTION

### Artificial Intelligence Acceptable Use

4.24+

The Gadsden County School Board supports the use of technology to improve teaching and learning, and to support innovations throughout the educational system. This includes the use of Alternative Intelligence (AI) platforms. The Gadsden County School Board has created this policy to emphasize the role of AI as a tool to support learning, while ensuring the platforms aren't used as a replacement for student or employee work.

Since AI systems could lead to bias in how patterns are detected and unfairness in how decisions are automated, it is essential for the District to develop this policy in how AI is used in education. This policy outlines the acceptable use of AI tools and applications within the Gadsden County School District to ensure their safe, ethical, and responsible use.

#### A. Teachers and staff need to be aware and understand:

1. AI is not a substitute for human creativity, judgement, and creation.
2. Supervisors must be notified when AI is being used to complete a task.
3. AI use requires authorization to protect against violation of District Policy
4. Any use of AI platforms shall include a review of the generated result for accuracy, appropriateness, or potential bias (depending on the nature of the work)
5. Employees shall not integrate AI tools with other District software.
6. Employees shall not allow AI to learn passwords, confidential, proprietary or sensitive district data.
7. Employees shall not share or upload personally identifiable employee or student records, names, addresses, etc.,
8. Employees shall not use AI tools to record meetings, classroom instruction/activities, or training sessions, unless approved by their school principal or District Level Administrator and other parties

involved are aware they are being recorded.

9. Employees shall not upload recordings of meetings, classroom instruction/activities, or training sessions to AI platforms, unless approved by their school principal or District Level Administrator.
10. Employees shall not use AI for employment decisions about applicants or employees.
11. Employees shall not use AI tools specifically prohibited or (if applicable) not on approved lists.

**B. Students Responsible Use:**

1. AI is not a substitute for human creativity, judgement, and creation. Students may not use AI when their teacher or school has expressly forbidden its use.
2. Students shall not use Artificial Intelligence (AI) platforms to avoid doing their own work. AI platforms should only be used as a supplement when authorized by a teacher. Should AI be used, the student must acknowledge and cite the use of AI, attributing text, images, multimedia, etc. to the AI source and criteria used to show how AI contributed to result of the assignment. A violation of this rule is considered a violation of District Policy 5.55 Academic Honesty.
3. AI programs can have implicit bias, and present incorrect information. Students using AI acknowledge that it is not always factually accurate, nor seen as a credible source, and should be able to provide evidence to support its claims.
4. Students who choose to use an AI platform for purposes authorized within this policy need to be aware that they are sharing data with a third-party platform.
5. AP, IB and Dual Enrollment college and university classes may have additional restrictions and limitations regarding the use of AI.
6. Student access to certain websites using AI may be granted, however privacy guidelines and age restrictions must be considered prior to allowing the usage.

7. Any use of AI should be in compliance with Policy 3.43 Internet Safety.
- C. Any misuse of AI tools and applications, such as hacking or altering data, is strictly prohibited.
- D. In selecting an AI platform for use, the platform must:
1. Use large language models based on GPT-4, its equivalent, or a successor, and is on a closed system;
  2. Provide professional learning to teachers;
  3. Provide one-on-one tutoring aligned to the Benchmarks for Excellent Student Thinking (B.E.S.T) Standards for reading and math;
  4. Provide standards-aligned lesson plans and provides insights on student progress; and
  5. Provide District and school-level reporting and parental access to AI interactions
- E. Staff or students using AI software with a personal device and/or personal credentials should be aware that the platforms they are uploading information to is collecting various forms of data and their privacy may not be protected.
- F. This policy shall be reviewed continuously to ensure the District remains aligned with emerging and changing AI capabilities, Federal or State Law, Florida Department of Education Rule, and industry best practices.

**STATUTORY AUTHORITY:** 1001.41, 1001.42, F.S.

**LAW(S) IMPLEMENTED:** 1001.02, 1003.02, F.S.

**STATE BOARD OF EDUCATION RULE(S):** 6A-1.0957, 6A-1.0955

**HISTORY:**

**ADOPTED:**  
**REVISION DATE(S):** \_\_\_\_\_

## CHAPTER 5.00 – STUDENTS

### Use of Bathrooms and Changing Facilities

5.65

- I. To the extent permitted by law, each multiple-occupancy bathroom or changing facility owned or operated by the District shall be designated for and used only by persons based on the person's biological sex. This policy does not prohibit the District from providing reasonable accommodations, upon request, to any student who has a need or desire for increased privacy, regardless of the underlying reason.
- II. In accordance with law, a person's biological sex is identified on the person's official birth certificate provided the statement was:
  - A. Entered at or near the time of the person's birth; or
  - B. Modified only to the extent necessary to correct any type of scrivener or clerical error in the person's biological sex.
- III. For the purposes of this policy, "multiple-occupancy bathroom or changing facility" means a location where a person may reasonably be in a state of undress, including a restroom, locker room, or shower room. Also, for purposes of this policy, "multiple-occupancy bathroom or changing facility" means a location designed or designated to be used by more than one individual at a time, where a person may be in a state of undress in the presence of another person, regardless of whether the facility provides curtains or partial walls for privacy. The term includes but is not limited to a school restroom, locker room, changing room, or shower room.
- IV. The provisions of this section shall not apply to individuals entering a multiple-occupancy restroom or changing area designated for use by the opposite sex, when the purpose for entering the room is:
  - A. For custodial, maintenance or inspection purposes; or
  - B. To render emergency medical assistance.

#### STATUTORY AUTHORITY:

1001.41, 1001.42, F.S.

#### LAW(S) IMPLEMENTED:

1001.43, F.S.

#### HISTORY:

ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW

## CHAPTER 5.00 – STUDENTS

### STUDENT CONTROL

5.301\*+

All students enrolled in school shall be subject to the laws, regulations of the State Board of Education, the rules and policies of the School Board and the *Code of Student Conduct* and shall be under the control and direction of the principal or designee during the time they are transported to or from school at public expense, during the time they are attending school or a school-sponsored activity, and during a reasonable time they are on School Board premises for school attendance or authorized activities.

- I. The principal or the principal's designated representative shall see that students are properly supervised while at school and during any school-sponsored activity.
- II. The teacher, other members of the instructional staff or bus driver shall assume such authority for the control and supervision of students as may be assigned by the principal or the principal's designated representative and shall keep good order in the classroom or other places where in charge of students.
  - A. No student may be suspended from school, from school bus transportation or from class, nor may corporal punishment be administered except as provided by law and the policies of the Board.
    - i. A good faith effort must be made to immediately inform the parent by telephone of the student's suspension for any reason.
    - ii. A good faith effort must be made to use parental assistance before suspension unless the situation requires immediate suspension.
    - iii. Each suspension and the reason must be reported in writing within 24 hours to the parent by United states mail or other method agreed to by the parent.
  - B. No student shall be suspended for unexcused absence, tardiness, or truancy unless otherwise provided in the *Code of Student Conduct*.
  - C. The student's parent or guardian have the right to receive written notice by certified mail or other method agreed to by the parent before placement of the student in a dropout prevention and academic intervention program and shall be notified in writing and entitled to an administrative review of any action by school personnel relating to the student's placement in the intervention program.
- III. The School Board shall review the provisions for corporal punishment at a School Board meeting every three (3) years and shall take public testimony at the meeting.

**CHAPTER 5.00 – STUDENTS**

- IV. This policy shall not apply to students while they are being transported to or from school by private citizens.
  
- V. The Code of Student Conduct for elementary, middle, high school and postsecondary schools is hereby incorporated by reference and made a part of this rule. The Code of Student Conduct and any revisions shall be approved and adopted by the School Board. The Code of Student Conduct shall
  - A. Be developed by School Board members, appropriate grade level teachers, school personnel, school administrators, students, and parent organizations.
  
  - B. State grounds for disciplinary action procedures and the rights of students.
  
  - C. Be distributed to all teachers, school personnel, students, and students' parents, as defined by Florida Statutes, at the beginning of each school year.
  
  - D. Be filed in the Superintendent's office.
  
- VI. The Code of Student Conduct shall be discussed with students, school advisory committees, and parent/teacher associations at the beginning of each year.
  
- VII. Any School Board decision which conflicts with provisions in the Code of Student Conduct shall prevail until revisions are adopted.
  
- VIII. The principal shall use the Code of Student Conduct to familiarize students with School Board rules relating to students' rights, responsibilities, and conduct at the beginning of each school year and whenever he/she deems it necessary.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**120.57(1), 1000.21, 1001.43, 1002.20, 1003.04,  
1003.21, 1003.31, 1003.32, 1006.08,  
1006.09, 1006.10, 1006.13, F.S.**

**HISTORY:**

**ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY:**

**PROFESSIONAL ETHICS**

**6.27\***

- I. An effective educational program requires the services of personnel of integrity, high ideals, and human understanding. All employees shall be expected to maintain and promote these qualities. The Board shall also expect all administrative, instructional and support staff members to adhere to the *Principles of Professional Conduct for the Education Profession in Florida*, the Code of Ethics for Public Officers and Employees, and the standards set forth in F.S. 112.313.
- II. Administrative and instructional personnel, as defined by Florida Statute, shall be required to complete training on these ethical standards as designated by the Superintendent. All other employees shall be encouraged to participate in training related to professional ethics.
- III. The Superintendent and School Board members shall complete annual ethics training as required by law.
- IV. All employees shall be responsible for reporting misconduct by School Board employees that affects the health, safety or welfare of a student.
- V. Pursuant to F.S. 1001.42(7), the Superintendent may not knowingly sign and transmit to any State official a report of alleged misconduct by instructional personnel or school administrators which affects the health, safety, or welfare of a student which the Superintendent knows to be false or incorrect, or knowingly fail to adopt policies that require instructional personnel and school administrators to report alleged misconduct by other instructional personnel and school administrators, or that require the investigation of all reports of alleged misconduct by instructional personnel and school administrators, if the misconduct affects the health, safety, or welfare of a student. Violation of these provisions will result in the forfeit of the Superintendent's salary for one (1) year.
- VI. Standards of Ethical Conduct
  - A. Administrators (means those individuals identified in F. S. 1012.01(3), F.S.) shall be guided by and adhere to the following ethical principles:
    1. The administrator values the worth and dignity of every person, the pursuit of truth, devotion to excellence, acquisition of knowledge, and the nurture of democratic citizenship. Essential to the achievement of these standards are the freedom to learn and to teach and the guarantee of equal opportunity for all.
    2. The administrator's primary professional concern will always be for the student and for the development of the student's potential. Therefore,

## CHAPTER 6.00 – HUMAN RESOURCES

the administrator will strive for professional growth and seek to exercise the best professional judgment and integrity.

3. The administrator recognizes the importance of maintaining the respect and confidence of one's colleagues, students, parents, and other members of the community and therefore strives to achieve and sustain the highest degree of ethical conduct.
- B. District administrators shall comply with the disciplinary principles listed below. Violation of any of these principles shall subject the individual to revocation or suspension of the individual administrator's certificate, or other penalties as provide by law.
1. Obligation to the student means the District administrator shall:
    - a) make a reasonable effort to protect the student from conditions harmful to learning and/or to the student's mental and/or physical health and/or safety.
    - b) not unreasonably restrain a student from independent action in pursuit of learning.
    - c) not unreasonably deny a student access to diverse points of view.
    - d) not intentionally suppress or distort subject matter relevant to a student's academic program.
    - e) not intentionally expose a student to unnecessary embarrassment or disparagement.
    - f) not intentionally provide classroom instruction to students in prekindergarten through grade 8 on sexual orientation or gender identity, except when required by F.S. 1003.42(2)(n)3. and 1003.46.
    - g) not intentionally provide classroom instruction to students in grades 9 through 12 on sexual orientation or gender identity unless such instruction is required by State academic standards as adopted in F.A.C. 6A-1.09401, as is part of a reproductive health course or health lesson for which a student's parent has the option to have their student not attend.
    - h) not intentionally violate or deny a student's legal rights.
    - i) not discourage or prohibit parental notification of and involvement in critical decisions affecting a student's mental,

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emotional, or physical health or well-being unless the individual reasonably believes that disclosure would result in abuse, abandonment, or neglect as defined in F.S. 39.01.

- j) not harass or discriminate against any student based on race, color, religion, sex, age, national or ethnic origin, political beliefs, marital status, handicapping condition, sexual orientation, or social and family background and shall make reasonable efforts to assure that each student is protected from harassment or discrimination. Discrimination based on race, color, national origin, or sex includes subjecting any student to training or instruction that espouses, promotes, advances, inculcates, or compels such student to believe any of the concepts listed in F.S. 1000.05(4)(a).
  - 
  - k) not exploit a relationship with a student for personal gain or advantage.
  - 
  - l) keep in confidence personally identifiable information obtained in the course of professional service, unless disclosure serves professional purposes or is required by law.
  - 
  - m) not violate F.S. 553.865(9)(b), which relates to entering restrooms and changing facilities designated for the opposite sex on the premises of an educational institution.
  - 
  - n) not violate F.S. 1000.071, which relates to the use of personal titles and pronouns in educational institutions.
2. Obligation to the public means that the District administrator shall:
- a) take reasonable precautions to distinguish between personal views and those of any educational institution or organization with which the individual is affiliated.
  - 
  - b) not intentionally distort or misrepresent facts concerning an educational matter in direct or indirect public expression.
  - 
  - c) not use institutional privileges for personal gain or advantage.
  - d) accept no gratuity, gift, or favor that might influence professional judgment.
  - 
  - e) offer no gratuity, gift, or favor to obtain special advantages.
3. Obligation to the profession of education means that the District administrator shall:

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- a) maintain honesty in all professional dealings.
- b) not on the basis of race, color, religion, sex, age, national or ethnic origin, political beliefs, marital status, handicapping condition if otherwise qualified, or social and family background deny to a colleague professional benefits or advantages or participation in any professional organization.
- c) not interfere with a colleague's exercise of political or civil rights and responsibilities.
- d) not engage in harassment or discriminatory conduct which unreasonably interferes with an individual's performance of professional or work responsibilities or with the orderly processes of education or which creates a hostile, intimidating, abusive, offensive, or oppressive environment; and, further, shall make reasonable efforts to assure that each individual is protected from such harassment or discrimination.
- e) not make malicious or intentionally false statements about a colleague.
- f) not use coercive means or promise special treatment to influence professional judgments of colleagues.
- g) not misrepresent one's own professional qualifications.
- h) not submit fraudulent information on any document in connection with professional activities.
- i) not make any fraudulent statement or fail to disclose a material fact in one's own or another's application for a professional position.
- j) not withhold information regarding a position from an applicant or misrepresent an assignment or conditions of employment.
- k) provide upon the request of a certificated individual a written statement of specific reason for recommendations that lead to the denial of increments, significant changes in employment, or termination of employment.
- l) not assist entry into or continuance in the profession of any person known to be unqualified in accordance with these *Principles of Professional Conduct for the Education*

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Profession in Florida and other applicable Florida statutes and State Board of Education rules.

- m) self-report within forty-eight (48) hours to appropriate authorities (as determined by the District) any arrests/charges involving the abuse of a child or the sale and/or possession of a controlled substance. Such notice shall not be considered an admission of guilt, nor shall such notice be admissible for any purpose in any proceeding, civil or criminal; judicial or administrative; or investigatory or adjudicatory.

In addition, District administrators shall self-report any conviction, finding of guilt, withholding of adjudication, commitment to a pretrial diversion program, or entering of a plea of guilty or Nolo Contendere for any criminal offense other than a minor traffic violation within forty-eight (48) hours after the final judgment. When handling sealed and expunged records disclosed under this rule, school districts shall comply with the confidentiality provisions of F.S. 943.0585(4) (c) and 943.059(4)(c).

- n) report to appropriate authorities any known allegation of a violation of the Florida School Code or State Board of Education rules as defined in F.S. 1012.795(1).
  - o) seek no reprisal against any individual who has reported any allegation of a violation of the Florida School Code or State Board of Education rules as defined in F.S. 1012.795(1).
  - p) comply with the conditions of an order of the Education Practices Commission imposing probation, imposing a fine, or restricting the authorized scope of practice.
  - q) as the supervising administrator, cooperate with the Education Practices Commission in monitoring the probation of a subordinate.
4. No administrative staff member shall have any interest, financial or otherwise, direct or indirect; engage in any business transaction or professional activity; or incur any obligation of any nature which is in substantial conflict with the proper discharge of their duties in the public interest.
  5. No administrative staff member shall solicit or accept anything of value including a gift (See F.S. 112.312), loan, reward, promise of future employment, favor, or service, based upon an understanding that the vote, official action, or judgment of the administrator would be influenced

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thereby.

6. All District administrative staff members shall adhere to the ethical and disciplinary principles enumerated above.

**STATUTORY AUTHORITY:** 1001.41, 1001.42, F.S.

**LAW(S) IMPLEMENTED:** 112.312, 112.313, 112.3142, 1001.42, 1012.01, 1012.22, 1012.23, 1012.27, 1012.796, F.S.

**STATE BOARD OF EDUCATION RULE(S):** 6A-10.081

**HISTORY:** ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY:

## CHAPTER 6.00 – PERSONNEL

### USE OF SOCIAL MEDIA

6.28

The Board recognizes the importance of incorporating current technology tools, including new methods of electronic communication, into the classroom to enhance student learning. It further recognizes the importance of employees, students, and parents engaging, learning, collaborating, and sharing in digital environments as part of 21st Century learning. The Board strives to ensure that electronic communication tools incorporated into the school curriculum are used responsibly and safely. Federal law mandates that the District provide for the education of students regarding appropriate online behavior, including interacting with other individuals on social networking websites and in chat rooms, and regarding cyberbullying awareness and response. See School Board Policy ( ) Electronic Systems Responsible Use.

The Superintendent is charged with designating the District-approved social media platforms/sites, which will be listed on the District's website.

The Board understands that employees may engage in the use of social media during their personal time. The District neither encourages nor discourages employees' use of social media for personal purposes. School employees who use social media for personal purposes must be mindful that they are responsible for their public conduct even when not acting in their capacities as school district employees. The District regulates employees' use of social media for purposes related to their District assignment to the same extent as it regulates any other form of employee communication. All school employees must comply with Board Policy when communicating with individual students through electronic means, such as through voice, email, or text-messaging.

The Board is committed to ensuring that all stakeholders who utilize social media technology for professional purposes, including staff and students, do so in a safe and responsible manner.

#### I. Definitions

- A. Social Media. Social media is any form of online publication or presence that allows interactive communication, including, but not limited to, social networks, blogs, Internet websites, Internet forums, and wikis. Examples

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of social media include, but are not limited to, Snapchat, Instagram, Facebook, Twitter, Instagram, Snapchat, YouTube, Google+, and Flickr.

- B. Professional Social Media. Professional social media is a work-related or professional social media activity where the employee identifies their profession, work responsibilities, and could include the use of district names/logos/brand. This includes platforms such as LinkedIn. As this form of social media is maintained personally, it follows the same rules as Personal Social Media.
- C. Personal Social Media. Personal social media use is a non-work-related social media activity. Personal social media activity is as a private citizen and cannot reference employment with the District in any manner.
- D. District Social Media Platform. District Social Media is any social media page, feed, or entry formally maintained by the District, school, department, or class for official purposes. It includes sites and/or services such as Facebook; Twitter; Snapchat; Instagram; YouTube; and similar applications.

### II. District Social Media Use

The District uses approved social media platforms/sites as interactive forms of communication and accepts public comments. The District-approved social media platforms/sites are considered limited public forums. As such, the District will monitor posted comments to verify they are on-topic, consistent with the posted rules for use of the forum, and in compliance with the platform/site's applicable terms of service. The District's review of posted comments will be conducted in a viewpoint neutral manner, and consistent with State and Federal law. Employees' personal posts on the public platforms/sites are limited/restricted to matters of general public interest that are not related to the employee's specific employment and wholly unrelated to the employee's job responsibilities (i.e., matters where it is clear the individual is posting not in an official capacity, but simply as a member of the public).

- A. Communication on a district social media space should be handled in the same manner as communication in a classroom and/or workplace. The

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same standards expected in FCPS professional settings are expected on professional social media sites.

- B. All such communication must be consistent with the educational objectives of the District and cannot be used for personal or non-District purposes.
- C. Employees shall exercise caution, sound judgment, and common sense when using professional social media sites.
- D. No personally identifiable student information may be posted by employees on social media sites (including but not limited to district, professional, and personal social media accounts) without permission from the parent/guardian.
- E. The Board reserves the right to direct the removal of postings and/or disable a page, of professional social media sites that do not adhere to the law or do not reasonably align with the goals of the District without prior notice to the poster.
- F. The District's social media sites may not be used for commercial, religious, political, or for-profit activities and/or communication. The District's social media entries and communications are prohibited from including links to third-party sites with a commercial, political, and/or religious purpose. Links to sites selling products; advertising goods and/or services; and/or containing language, images and/or materials that are in violation of District policy are strictly prohibited.
- G. A post, or comment, that contains vulgar, profane, or racist words; is discriminatory, harassing, threatening; is a violation of privacy; or is a violation of this Policy will be deleted in its entirety without notice to the poster/commenter.
- H. Each District-approved social media account/site must contain a statement that specifies its purpose(s) and limits those who access the social media account/site to use of the account/site only for that/those purpose(s), and in accordance with any specified procedures and applicable terms of service. Users are personally responsible for the content of their posts.

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### III. Social Media for Instructional and School-Sponsored Activities

Staff (including District-approved volunteers) may, with prior approval/authorization from the Principal, use social media platforms/sites for classroom instruction or school-sponsored activities. When a staff member uses a District-approved social media platform/site for an educational purpose, it will be considered an educational activity and will not be considered a limited public forum. Students' use of District-approved social media platforms/sites must be consistent with the Student Code of Conduct, Electronic Systems Responsible Use Policy, the instructor's directions/procedures, and the platform/site's applicable terms of service. Students are prohibited from posting or releasing personally identifiable information about students, employees, and volunteers through District-approved social media, without appropriate consent.

In order to maintain a professional and appropriate relationship with students, employees shall not communicate with students who are currently enrolled in schools on personal social media sites. School employees' communication with current students via personal social media is subject to the following exceptions:

- A. communication with relatives or friends and
- B. if an emergency situation requires such communication, in which case the employee should notify his/her supervisor of the contact as soon as possible. Employees shall not knowingly allow students access to their personal social media sites that discuss or portray sex, nudity, alcohol, or drug use or other behaviors associated with the employees' private lives that would be inappropriate to discuss with a student at school.

### IV. Expected Standards of Conduct on District-Approved Social Media

- A. Employees and District-approved volunteers who access District-approved social media platforms are expected to conduct themselves in a respectful, courteous, and professional manner. Students, parents, and members of the general public who access District-approved social media platforms are similarly expected to conduct themselves in a respectful, courteous, and civil manner.

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- B. District-approved social media sites shall not contain content that is obscene; is vulgar and lewd such that it undermines the school's basic educational mission; is libelous or defamatory; constitutes hate speech; promotes illegal drug use; is aimed at inciting an individual to engage in unlawful acts or to cause a substantial disruption or material interference with District operations; or interferes with the rights of others. The District may exercise editorial control over the style and content of student speech on District-approved social media, if reasonably related to legitimate pedagogical concerns. Staff or students who post prohibited content shall be subject to appropriate disciplinary action.
- C. The District is committed to protecting the privacy rights of students, parents/guardians, staff, volunteers, Board members, and other individuals on District-approved social media sites. District employees and volunteers are prohibited from posting or releasing confidential information about students, employees, volunteers, or District operations through social media, without appropriate consent (i.e., express written consent from the parent of a student, the affected employee or volunteer, or the Superintendent concerning District operations).
- D. Employees shall not use the district's logo or other copyrighted material of the system on a personal social media site without express, written consent from the District.

### V. Retention of Public/Student Records

District communications that occur through the use of District-approved social media platforms/sites – including staff members'/volunteers' use of social media with school-sponsored activities, and comments, replies, and messages received from the general public – may constitute public records or student records, and all such communications will be maintained (i.e., electronically archived) in accordance with the Board's adopted record retention schedule and all applicable State statutes.

Staff members and District-approved volunteers cannot rely on social networking platforms (e.g., Facebook, Twitter, etc.) to sufficiently fulfill potential records retention requirements because these platforms, in general, do not guarantee retention and are unlikely to assist in the production of third-party comments and

## CHAPTER 6.00 – PERSONNEL

communications that have been edited, deleted, or are otherwise no longer available. Consequently, District employees and volunteers who use such social media accounts for professional communications must operate them in accordance with the general archiving practices and technology instituted by the District so records remain within the District's control and are appropriately retained.

### VI. Any postings, on district, professional or personal social media sites, of the following nature are prohibited:

- A. Create a harassing, demeaning, or hostile working environment for any employee.
- B. Disrupts the smooth and orderly flow of work, or the delivery of services to the staff or students.
- C. Harm the goodwill and reputation of staff, students or the community at large.
- D. Erode the public's confidence in the district.
- E. Involve any kind of criminal activity or harms the rights of others, may result in criminal prosecution or civil liability to those harmed, or both.

### VII. Consequences

The District may monitor online activities of employees who access the Internet using school technological resources. Additionally, the Superintendent or designee may periodically conduct public Internet searches to determine if an employee has engaged in conduct that violates this policy. Any employee who has been found by the Superintendent to have violated this policy may be subject to disciplinary action, up to and including dismissal.

## CHAPTER 6.00 – PERSONNEL

### VIII. Social Media Use Agreement

The Superintendent will ensure that staff receives a copy of this policy annually and that Use of Social Media is included in the Electronic Systems Responsible Use Agreement.

STATUTORY AUTHORITY: Chapter 119, 1001.41, 1001.42, 1001.43 F.S.

LAW(S) IMPLEMENTED: 1002.221, F.S.  
6A-10.08 F.A.C.  
20 U.S.C. 1232g 34 C.F.R. Part 99  
Protecting Children in the 21st Century Act, Pub. L. No. 110-385, Title II, Stat. 4096  
(Children’s Internet Protection Act (CIPA), Pub. L. No. 106-554 (2001))

HISTORY:

ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW

**ONLINE EDUCATIONAL SERVICES AGREEMENTS/CONTRACTS**

**7.85\*+**

The District is committed to maintaining the privacy and security of student data and teacher and principal data and will follow all applicable laws and regulations for the handling and storage of this data in the District and when disclosing or releasing it to others, including, but not limited to, third-party contractors. The District adopts this policy to implement the requirements of state and federal privacy laws, including FERPA and its implementing regulations, the Children's Online Privacy Protection Act (COPPA), 15 U.S.C. §§6501-6506, 20 U.S.C. Section 1232g(a)(4) and personally identifiable information ("PII") as defined in 34 CFR §99.3, and Section 1002.22, F.S., F.A.C. §6A-1.09550(9) as well as to align the District's data privacy and security practices.

This procedure is required whether or not there is a written agreement governing student use, and whether or not the online educational service is free. This procedure is required even if the use of the online educational service is unique to specific classes or courses. Prior to entering into an online educational services agreement, the following review and approval procedure shall be followed.

**1. Definitions:**

- a. "Commercial or marketing purpose" means the sale of student data; or its use or disclosure for purposes of receiving remuneration, whether directly or indirectly; the use of student data for advertising purposes, or to develop, improve, or market products or services to students.
- b. "Contract or other written agreement" means a binding agreement between an educational agency and a third-party, which includes, but is not limited to, an agreement created in electronic form and signed with an electronic or digital signature or a click-wrap agreement that is used with software licenses, downloaded, and/or online applications and transactions for educational technologies and other technologies in which a user must agree to terms and conditions prior to using the product or service.
- c. "Disclose" or "disclosure" means to permit access to, or the release, transfer, or other communication of personally identifiable information by any means, including oral, written, or electronic, whether intended or unintended.
- d. "Education records" means an education record as defined in the Family Educational Rights and Privacy Act and its implementing regulations, 20 USC Section 1232g and 34 CFR Part 99, respectively.

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- e. "Educational agency" means a school district, school, or charter school.
- f. "Eligible student" means a student who is eighteen years or older.
- g. "Online educational service" means computer software, mobile applications (apps), and web-based tools that students or parents are required to use and access through the internet and as part of a school activity or function. Examples include online services that students or parents use to access class readings, assignments, or videos, to view learning progression, or to complete assignments. This does not include online services that students or parents may use in their personal capacity or to online services that districts or schools may use to which students or parents do not have access, such as a district student information system.
- h. "Parent" means a parent, legal guardian, or person in parental relation to a student.
- i. "Personally identifiable information" or "PII" as applied to student data means information that can be used to distinguish or trace a student's identity either directly or indirectly through linkages with other information, as defined in 34 CFR §99.3. PII includes, but is not limited to direct identifiers (such as a student's or other family member's name), indirect identifiers (such as a student's date of birth, place of birth, or mother's maiden name), and other personal identifiers (such as a student's social security number or Florida Education Identifier (FLEID) number). PII also includes information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty. It also includes data as applied to teacher or principal data.
- j. "Principal" means a building principal subject to annual performance evaluation review
- k. "Release" has the same meaning as disclosure or disclose.
- l. "Student" means any person who is or has been in attendance in a district school and regarding whom the District maintains education records.
- m. "Student data" means personally identifiable information (PII) from the student records of an educational agency.
- n. "Teacher" means a teacher subject to annual performance evaluation review

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- o. "Teacher or principal data" means personally identifiable information from the records of an educational agency relating to the annual professional performance reviews of classroom teachers or principals that is confidential and not subject to release pursuant to 1012.31, F.S.
- p. "Third-party contractor/service provider/vendor" means any person or entity, other than an educational agency, whether public or private, that receives student data or teacher or principal data from an educational agency pursuant to a contract or other written agreement for purposes of providing services to the educational agency, including but not limited to data management or storage services, conducting studies for or on behalf of the educational agency, or audit or evaluation of publicly funded programs. This term will include an educational partnership organization that receives student and/or teacher or principal data from a school district to carry out its responsibilities and is not an educational agency, and a not-for-profit corporation or other nonprofit organization, other than an educational agency. The term does not include the Florida Department of Education or the Department's contractors and subcontractors.
- q. "Unauthorized disclosure" or "unauthorized release" means any disclosure or release not permitted by federal or state statute or regulation, any lawful contract or written agreement, or that does not respond to a lawful order of a court or tribunal or other lawful order.

### 2. Data Collection Transparency and Restrictions

As part of its commitment to maintaining the privacy and security of student data and teacher and principal data, the District will take steps to minimize its collection, processing, and transmission of PII. Additionally, the District will:

- a. Not sell PII nor use or disclose it for any marketing or commercial purpose or facilitate its use or disclosure by any other party for any marketing or commercial purpose or permit another party to do so.
- b. Ensure that it has provisions in its contracts with third-party contractors or in separate data sharing and confidentiality agreements that require the confidentiality of shared student data or teacher or principal data be maintained in accordance with law, regulation, and District policy.
- c. Any agreement for online educational services shall contain an explicit prohibition against sharing or selling a student's PII for commercial purposes without providing parents a means to either consent or disapprove.

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- d. This disclosure prohibition does not prevent the purchase, merger, or other type of acquisition of a third party provider or online educational service by another entity, provided that the successor entity continues to be subject to the provisions of this rule with respect to previously acquired PII.
- e. If student PII will be collected by the online educational service, the Superintendent shall establish procedures for notifying parents and eligible students of information that will be collected, how it will be used, when and how it will be destroyed, and the terms of re-disclosure, if any.

### **3. Data Protection and Terms of Service**

Prior to submitting any online services agreement or contract to the School Board for approval, the Superintendent, or designee shall:

- a. Designate a person or persons responsible for the review and approval of online educational services that are required for students to use.
- b. Ensure the online educational service's terms of service and privacy comply with state and federal privacy laws, including FERPA and its implementing regulations, the Children's Online Privacy Protection Act (COPPA), 15 U.S.C. ss. 6501-6506, and Section 1002.22, F.S.
- c. Ensure the Online Educational Services Agreement contains an explicit prohibition against sharing or selling a student's PII for commercial purposes without providing parents a means to either consent or disapprove. (This disclosure prohibition does not prevent the purchase, merger, or other type of acquisition of a third party provider or online educational service by another entity, provided that the successor entity continues to be subject to the provisions of this policy with respect to previously acquired PII.
- d. Establish procedures for notifying parents and eligible students if student PII will be collected by the online educational service on how it will be collected, how it will be used, when and how it will be destroyed, and the terms of re-disclosure, if any.
- e. Ensure the service or application is inventoried and evaluated, and supports the schools' and districts broader mission and goals.

### **4. District Data Privacy**

The District will protect the privacy of PII by:

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- a. Ensuring that every use and disclosure of PII by the District benefits students and the District by considering, among other criteria, whether the use and/or disclosure will:
  - b. Improve academic achievement;
  - c. Empower parents and students with information; and/or
  - d. Advance efficient and effective school operations.
  - e. Not including PII in public reports or other public documents.
5. The District affords all protections under FERPA and the Individuals with Disabilities Education Act and their implementing regulations to parents or eligible students, where applicable.

### 6. **Click-Wrap Agreements**

Periodically, District staff may wish to use software, applications, or other technologies in which the user must "click" a button or box to agree to certain online terms of service prior to using the software, application, or other technology. These are known as "click-wrap agreements" and are considered legally binding "contracts or other written agreements".

- a. District staff are prohibited from using software, applications, or other technologies pursuant to a click-wrap agreement in which the third-party contractor receives student data or teacher or principal data from the District unless they have received prior approval from the Superintendent, or designee.
- b. The District will develop and implement procedures requiring prior review and approval for staff use of any software, applications, or other technologies pursuant to click-wrap agreements.

### 7. **Notice:**

For any online educational service that a student is required to use, the district will provide notice on its website of the PII information that may be collected, how it will be used, when it will be destroyed and the terms of re-disclosure. This notice will include a link to the online educational service's terms of service and privacy policy, if publicly available.

### 8. **Compliance:**

Pursuant to this policy any online educational service provided through a Third-party vendor or Third-party service provider must be School Board approved. An employee's failure to follow this policy may result in disciplinary proceedings, up to and including termination.

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### 9. Parent/Guardian Notice:

- a. The use of any non-approved online educational software, web-based tools or mobile applications on district provided devices may result in the student's PII being disclosed and not protected.
- b. Students shall only use School Board approved online educational software, web-based tools or mobile applications on district provided devices. The use of any non-approved online educational software, web-based tools or mobile applications on district provided devices may result in disciplinary proceedings, up to and including expulsion.

#### STATUTORY AUTHORITY:

**1001.41, 1001.42, 1001.43, F.S.**

#### LAW(S) IMPLEMENTED:

**~~1001.22; 1001.21;~~ 1002.21, 1002.22, F.S.**

**20 U.S.C. s. 1232g(a)(4); 15 U.S.C. ss. 6501-6506**

**34 CFR §99.3;**

**F. A.C. § ~~6A-1.0955~~ 6A-1.09550**

#### HISTORY:

**ADOPTED:**

**FORMERLY**

## CHAPTER 8.00 - AUXILIARY SERVICES

### DISASTER PREPAREDNESS

8.17+

- I. The School Board recognizes that the use of its facilities and transportation services can be invaluable to this community in a crisis or emergency. Therefore, in the event of a local or State emergency and upon the request of the local emergency management agency, the District shall participate in emergency management efforts by providing facilities and personnel necessary to staff such facilities during a state or local emergency. The Board authorizes the Superintendent to establish a crisis management team whose members shall be trained in various emergency procedures.
  - A. Prior to June 1 of each year, the Superintendent shall develop, with local emergency management agencies, a list of schools to be used as emergency shelters.
  - B. Unless otherwise designated, the principals of the designated facilities shall be the "shelter manager" and shall be responsible for all aspects of the operation of the emergency shelter.
  - C. The Superintendent may authorize the use of custodians, food service personnel, electricians, maintenance employees, and other School Board employees to assist in the safe operation of the emergency shelter or disaster operation.
- II. Transportation assistance provided by the School Board shall be coordinated with the department of emergency management. The Superintendent may authorize the use of bus drivers and assistants as needed to provide emergency transportation services.
- III. In the event the superintendent officially closes a school, district office, or a combination of work centers to employees, the affected employees shall be paid for their regularly scheduled hours. Should the superintendent reschedule that workday for a later date on which the employee was not scheduled to work, the employee shall be deemed to have been compensated in advance and will receive no additional compensation. The resulting rescheduling of days missed due to school closure will not have any financial impact on twelve (12) month employees.
- IV. The Board recognizes that exempt and nonexempt employees who serve on the crisis management team and who staff the congregate shelters during a declared emergency will be providing services that exceed their contractual obligations by working on days and at times when other District employees are not required to be on duty. Compensation will be as follows:

**CHAPTER 8.00 - AUXILIARY SERVICES**

- A. Hourly personnel asked to perform emergency-related duties will be paid according to current School Board pay schedules. Overtime will be paid consistent with the federal Fair Labor Standards Act. All hours worked must be pre-approved by their supervisor, shelter manager or Superintendent and/or designee where applicable.
  
- B. Non-bargaining administrative personnel required to work at the shelter, or otherwise required to work by the Superintendent at another duty station shall be compensated \$200 per day of operation of the shelter or other designated work site if a minimum of eight (8) hours is worked by that employee on that day, or a minimum of four (4) hours worked on the day the shelter ceases operations. Compensation provided by this paragraph is an unbudgeted expenditure and additional compensation.
  
- V. Following the use of District facilities as congregate shelters, the Superintendent shall calculate the amount spent during the period the facilities were used for congregate shelters that is above and beyond the usual and customary expenses to operate the facilities during that time period for the following:
  - A. Utilities (e.g., power, water, and telephone).
  - B. Generator usage (rental costs and/or fuel required).
  - C. Shelter safety and security, and
  - D. Costs related to use of buses and other vehicles, excluding operator costs.
  
- VI. The Superintendent is authorized to submit the itemized total expended by the District for extra compensation for exempt and nonexempt staff, as well as the additional amount expended for the operation of the District facilities used as congregate shelters, to the Federal Emergency Management Agency (FEMA) and/or appropriate agency for reimbursement. The Board shall be informed of the amount of reimbursement requested from FEMA once completed at a regularly scheduled Board meeting.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**1001.43, 1012.23, 1013.372, F.S.**

**HISTORY:**

**ADOPTED: \_\_\_\_\_**

**REVISION DATE(S): \_\_\_\_\_**

## CHAPTER 8.00 – AUCILIARY SERVICES

### SAFE SCHOOL OFFICERS

8.19\*

- I. The School District may enter into an agreement with local law enforcement to provide law enforcement and related services to the schools of Gadsden County, including charter schools. The Board will collaborate with charter schools governing boards located in the district to support access to all safe-school officer options available pursuant to Florida law.
- II. School Resource Officers (SRO) must be certified law enforcement officers as defined in F.S. 943.10(1) and employed by a law enforcement agency as defined in F.S. 943.10(4). The purpose of the SRO program is to promote and assist school administrators with school-based security and safety. In addition, a goal of the program shall be to promote a positive image and respect for the law and law enforcement among young people.
- III. A safe school officer must be present during the school day when the school is open for instruction. To determine the need for safe-school officers to be present outside of the regular day (i.e., before and after school, summer school, extracurricular activities or for school-sponsored events) the Board will consider the following factors: number of persons present, the ratio of staff members to students, and other safety measures available.
- IV. Student ON campus incidents:  
Student discipline is the responsibility of the school administration. However, in instances where a crime may have been committed, or if there is a threat of injury to person or property, the SRO should be involved as the trained professional to handle such situations. If there is no safety threat, administration should take the lead in the school-based investigation with the assistance of the SRO. If practicable, the Principal or his designee shall be present during the questioning of students by SRO's concerning crimes committed. If a student is arrested and/or taken into custody, the SRO and school personnel shall utilize best efforts to immediately notify the parent/guardian. The SRO's shall use best efforts to comply with the policies set forth by the School Board of \_\_\_\_\_ County and procedures established by administration.
- V. Student OFF campus incidents:

©NEFEC

Page 1 of 2

8.19\*

New: 09/28/21

## CHAPTER 8.00 – AUCILIARY SERVICES

The SRO shall not routinely conduct investigations or question students as to off campus incidents or crimes while serving as an SRO on school property. Other sheriff deputies or law enforcement shall be utilized for this function unless impracticable.

- VI. On a yearly basis, the SRO's and appropriate school administration shall meet for an "in-service" to discuss the role of the SRO in the schools and to familiarize the SRO's with School Board policy and administrative procedures.
- VII. The Superintendent is responsible for notifying the Office of Safe Schools, and the Board Chair immediately after, but no later than seventy-two (72) hours after, the occurrence of the following:
- A. A safe-school officer is dismissed for misconduct or disciplined; or
  - B. A safe-school officer discharges his/her firearm in the exercise of his/her duties other than for training purposes.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**1001.42, 1006.12**

**STATE BOARD OF EDUCATION RULE(S):**

**6A-1.0018**

**HISTORY:**

**ADOPTED: \_\_\_\_\_**  
**REVISION DATE(S): \_\_\_\_\_**  
**FORMERLY:**

**GUARDIAN PROGRAM**

**8.191**

A. Purpose

The purpose of this policy is to establish the Guardian Program and outlines the selection, procedures, and training of guardians employed by the Gadsden County School District ("District").

B. Definitions

Guardian means any member of a designated employee group or a school safety guard in the District who has successfully completed all of the training requirements and prerequisites defined in F.S. 1006.12, and who has been appointed to serve as a guardian or school safety guard by the Superintendent. A candidate for the Guardian Program shall be a volunteer or a school safety guard and will receive a one-time stipend outlined in the statute. A volunteer Guardian will be offered no monetary benefit aside from the one-time stipend. The volunteer candidate must be a full-time employee of the District who is in good standing. Further, volunteer candidates shall not be employees exclusively performing classroom duties as teachers as defined in F.S. 1012.01(2)(a).

School Safety Specialist means the certified School Safety Specialist appointed by the Superintendent to oversee all security programs and personnel, as defined in F.S. 1006.07, to include oversight of appointed guardians.

Active Assailant/Armed Intruder is an individual(s) actively engaged in killing or attempting to use deadly physical force on other people in a confined and/or populated area.

C. Priorities and Objectives

The purpose of this policy is to define the procedures for application and approval as a volunteer guardian or a school safety guard. This will include the roles of guardians, define their supervision, and list additional training requirements that may be imposed by the District. The objective is to ensure that the use of guardians conforms to the standards of the District and that they serve to enhance the overall security of campuses throughout the District.

D. Responsibilities

1. School Safety Specialist

- a. The School Safety Specialist or designee, a representative from Safety and Security, Human Resources, School Principal, the Gadsden County Sheriff's Office ("GCSO") and others, as

## CHAPTER 8.00 - AUXILIARY SERVICES

appointed by the Superintendent, will be part of a District panel that will review all guardian applications for compliance with state law and District policy. The School Safety Specialist shall provide recommendations to the Superintendent for approval or denial of applicants based on their required background checks, drug screenings, evaluations, training as defined in F.S. 1006.12, and the panel's recommendation. The Gadsden County Sheriff's Office ("GCSO") must also approve all applicants.

- b. A designee from the GCSO shall be responsible for inspecting all guardian equipment. Equipment may include firearms, ammunition, magazines, holsters, magazine holder, vests, radio, and identification. All equipment must be issued and approved by GCSO and the District. Guardians and school safety guards accepting the issued equipment shall abide by all procedures and sign an agreement attesting that they will follow all applicable procedures and responsibilities. This agreement will be witnessed by the School Safety Specialist. Safety and Security, along with GCSO will maintain all records of issued equipment.
- c. The School Safety Specialist and GCSO shall inspect all guardian-issued equipment monthly to ensure serviceability and accounting. Each inspection shall be documented.
- d. The School Safety Specialist and GCSO shall maintain or have access to the training records for each guardian. The record will contain their annual requalification dates and any additional training the District requires throughout the year. This may include additional firearms training, tactics, legal updates, or other areas specific to the duties of their position.
- e. The School Safety Specialist, in conjunction with Human Resources, shall notify the Superintendent of any guardian who is on medical leave, injured, suspended from their position for any reason, or unable to perform their duties as a guardian.
- f. The School Safety Specialist, as required in F.S. 1006.12, shall ensure the District notifies the GCSO and the Office of Safe Schools within seventy-two (72) hours of any guardian being disciplined or dismissed for misconduct, or any incident where a guardian discharges their firearm for other than training purposes.

### 2. School Guardians

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- a. To be appointed as a guardian or school safety guard, a designated employee must be in good standing with the District, and must meet the eligibility requirements for a guardian, as defined in F.S. 1006.12.
- b. A volunteer candidate must make an initial application to the Superintendent or designee. This will be done in the form of a memorandum, which shall outline the qualifications and willingness to volunteer for the program. A candidate applying for a School Safety Guard position will apply when a position becomes available by applying for the position on the district webpage.
- c. A panel consisting of representatives from Safety and Security, Human Resources, School Principal, GCSO and others, as appointed by the Superintendent or designee are responsible for reviewing all guardian applications, and to ensure compliance with State law and District policy. The panel shall provide recommendations to the Superintendent or designee to move forward in the application process. The Superintendent or designee may accept the recommendation of the panel or deny the recommendation. Denials shall not be arbitrary or capricious. Denials should be based on concerns such as, but not limited to, the inability to secure liability coverage for the individual, newly found information or the applicant's current position could create a negative impact on the school district being a Guardian.
- d. If the application is approved by the Superintendent to move forward in the process, the employee will be contacted by the School Safety Specialist to complete any required paperwork for the GCSO.
- e. Once the guardian or school safety guard is approved, the employee will be scheduled for a background check that includes a polygraph, psychological evaluation, and drug screening. The employee will also undergo the required statutory training and any other requirements set forth by the GCSO.
- f. All training requirements as outlined by the GCSO must be met. Failing to attend a required training session or any program components will result in immediate non-approval of the applicant or the termination of the guardian or school safety guard.
- g. The District will treat all required training hours as temporary duty as outlined and in compliance with applicable standards as prescribed in District leave policies.

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- h. Upon successful completion of the GCSO's training program, the applicants shall present to the Superintendent their certification as provided by the GCSO as proof of completing all requirements outlined in F.S. 1006.07 and other requirements as designated by the GCSO. Upon receipt, the Superintendent may appoint the applicant as a guardian. However, even if proof of completion is received, the final decision to appoint an individual as a guardian is left solely to the discretion of the Superintendent. The Superintendent's decision is final and not appealable. However, the appointment cannot be made in an arbitrary nor capricious manner. All acceptances or denials shall be accompanied by the appropriate documentation that supports the decision.
- i. Appointed guardians and school safety guards will participate in all mandated continuing training and related activities throughout the school year and will complete the mandatory recertification.
- j. Appointed guardians and school safety guards will remain knowledgeable of current processes and procedures pertinent to the Guardian Program through continued education, seminars, and training.
- k. Appointed guardians and school safety guards will assist law enforcement agencies and staff in the identification, deterrence, mitigation, and prosecution of subjects that affect the security and safety of students, staff, and visitors on the school property.
- l. Appointed guardians and school safety guards will cooperate with GCSO, the State Attorney's Office, Child Protective Services, and other State and Federal agencies in the interest of public safety.
- m. Appointed guardians and school safety guards shall adhere to safety rules and procedures.
- n. Appointed guardians and school safety guards will be issued firearms and related equipment. Only the approved firearm by the GCSO is authorized for carry while carrying out the duties of a guardian. It shall be worn in an approved manner as directed. No weapons or equipment other than what is issued or approved items and signed for in the agreement shall be carried or utilized by a guardian at schools or on school property.
- o. All issued firearms shall be maintained in good working condition and cleaned as often as necessary to ensure proper operation. There shall be no alterations or modifications to the issued firearm. Appointed guardians are responsible for the general maintenance

## CHAPTER 8.00 - AUXILIARY SERVICES

and care of issued firearms.

- p. Issued firearms and ammunition shall be properly possessed, retained, and stored at all times, per F.S. 790.174.
- q. Easily identifiable attire or uniform will be issued to guardians.
- r. Guardians and school safety guards shall not act as law enforcement officers and do not possess any of the authorities of a law enforcement officer. Guardians and school safety guards are not authorized by the District and GCSO to enforce any laws. The purpose of a guardian is to defend life from an active threat on any District property. Guardians are responsible for providing security and safety services at schools or school property and protecting the life and well-being of students, staff, and visitors.
- s. In accordance with the guardian's training, they shall respond singularly to defend life. Should other guardians, school safety guards, or law enforcement be present, they can respond as a group and are authorized to defend any school or school property from an active threat. Guardians and school safety guards are to use reasonable/appropriate level of force to stop, disrupt, or eliminate possible life-threatening physical threats to students, staff, and visitors on school property.
- t. Appointed guardians and school safety guards will follow federal and state laws. Guardians and school safety guards are employees of the School District and shall adhere to all Board policies and procedures.
- u. Any guardian or school safety guard who fires their weapon for any reason other than on the firing range for training, must be reported to the School Safety Specialist or designee immediately. The guardian or school safety guard involved in such a situation shall cooperate with any subsequent law enforcement and/or District investigation. Failure to cooperate with any District investigation may result in disciplinary action, including termination from the Guardian Program and/or the District.
- v. Guardians and school safety guards will only be permitted to carry issued firearms and any assigned equipment while on duty at the assigned school during their assigned hours. Guardians or school safety guards will not carry issued firearms or equipment out of school or school property. Issued firearm, ammunition, and equipment shall be stored in the guardian's or school safety guard domicile per statute. Issued firearm and related equipment shall be

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secured in a vehicle lock box while traveling to and from their residence.

- w. All appointed guardians or school safety guard will treat all information or intelligence of a possible or ongoing investigation received as confidential, including but not limited to information or intelligence received via all sources such as, telephone, mobile phone, texting, computer, social media, etc. The dissemination of such confidential information or intelligence to anyone not needing to know, such as GCSO, School Safety Specialist, or certain individuals in school administration (persons not directly involved in any internal, non-criminal, or criminal investigation) is strictly prohibited.
- x. Appointed guardians and school safety guards shall contact the Safety and Security Specialist, School Resource Deputy ("SRD"), School Principal and/or Principal's designee, for a situation or incident that is not under their authority or responsibility.
- y. Appointed guardians and school safety guards shall work with law enforcement officers by sharing relevant information and intelligence regarding threats and incidents related to the safety and security of the students, staff, visitors, and others on campus.
- z. Any violation of these directives will result in termination from the Guardian Program and, possibly, termination of employment with the District.

### E. General Procedures

- 1. Pursuant to F.S. 30.15, each Sheriff may establish a Coach Chris Hixon, Coach Aaron Feis, and Coach Scott Beigel Guardian Program, in which certain volunteer school employees will be appointed as school guardians.
- 2. Pursuant to F.S. 30.15, a guardian or school safety guard has no authority to act in any law enforcement capacity except to the extent necessary to prevent or abate an active assailant incident on school premises. Appointed guardians will report directly to the School Safety Specialist.
- 3. Pursuant to F.S. 1006.12, in the event of the discharge of a firearm by any Safe School Officer, including a guardian, the School Safety Specialist shall notify the GCSO immediately after the incident. Additionally, the School Safety Specialist will notify the Florida Department of Education Office of Safe Schools in writing via an Incident Report in the Florida Safe Schools Assessment Tool portal immediately but no later than seventy-

## CHAPTER 8.00 - AUXILIARY SERVICES

two (72) hours after the incident.

4. Pursuant to F.S. 1006.12, in the event a guardian or school safety guard is dismissed from the program, District or is otherwise disciplined, the School Safety Specialist will notify the Florida Department of Education Office of Safe Schools in writing via an Incident Report in the Florida Safe Schools Assessment Tool portal immediately but no later than seventy-two (72) hours after the incident.
5. Pursuant to F.S. 1003.32, and F.S. 1006.09, the management of student discipline is the responsibility of the school principal or principal's designee. A volunteer guardian can be considered a principal's designee based on their current position with the District.
6. Pursuant to F.S. 776.012, a guardian or school safety guard is justified in using objectively reasonable force, except deadly force, if present during a physical altercation between individuals on his/her assigned school campus. Intervention is to be the minimum force required to de-escalate the incident and to keep the individuals and campus safe. Administration and SRD are to be notified immediately.
7. Firearms shall not be displayed or handled in any unsafe manner that may cause concern.
8. Issued firearm will remain holstered at all times except when needed in authorized duties or for training, inspection, cleaning, and repair purposes.
9. Issued firearms shall not be utilized for anything other than authorized appointed guardian duties and training purposes.
10. Appointed guardians and school safety guards will not draw and point their issued firearm at any individual unless they reasonably believe that the individual has engaged or is about to engage in any active deadly threat. If the appointed guardian displays an issued firearm or points it at an individual for any other reason, then they will notify the Safety and Security Specialist, SRD, and the School Principal or Principal's designee must be notified immediately, and document the circumstances in a written report.

Guardians and safety guards must attend all training scheduled by the District or the GCSO, keep all their equipment in serviceable condition, pass firearms qualification at least annually as required by state law, and maintain their position within the District in good standing.

## CHAPTER 8.00 - AUXILIARY SERVICES

The guardian training program must include twelve (12) hours about responding to and de-escalating incidents on school premises.

The District must report to the Florida Department of Law Enforcement (FDLE) the name, date of birth, and appointment date of each person appointed as a guardian, as well as the date of separation if a guardian or school safety guard leaves the assignment.

Upon termination of employment, volunteer guardian status is terminated, and all issued equipment must be returned immediately and appropriately to the School Safety Specialist or his/her designee. At any point, a volunteer guardian designation can be withdrawn by the Superintendent with or without cause and with no appeal rights.

### STATUTORY AUTHORITY:

1001.41, 1001.42, 1003.01,  
1003.02 1003.32, F.S.

### LAW(S) IMPLEMENTED:

30.15, 776.012, 790.174, 1006.07,  
1006.09, 1006.12, 1012.01(2)(a), F.S.

### HISTORY:

ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY:

**Policy Revisions Recommended by PAEC**

2.90	Smoking and Tobacco Free Environment
3.25	Automatic External Defibrillators <sup>R</sup>
3.40	Safe and Secure Schools <sup>R</sup>
3.68	Background Screening for Contractors
3.80	School Volunteers <sup>R</sup>
4.21	Instructional Materials Selection <sup>R</sup>
4.22	Educational Media Materials Selection <sup>R</sup>
5.15	Foreign Exchange Students
5.23	Controlled Open Enrollment <sup>R</sup>
5.32	Zero Tolerance For School Related Crimes <sup>R</sup>
5.37	Student Use of Cellular Telephone and Other Communication Devices <sup>R</sup>
5.40	Student Attendance <sup>R</sup>
5.62	Administration of Medication <sup>R</sup>
5.70	Student Records <sup>R</sup>
5.80	Athletics
6.17	Appointment or Employment Requirements <sup>R</sup>
6.20	Certification of Administrative and Instruction Personnel <sup>R</sup>
6.31	Records and Reports
6.143	Employment of Nondegree Vocational Adult Instructional and Fine and Performing Arts Personnel <sup>R</sup>
7.25	Grant Management <sup>R</sup>
7.31	School Food Service Procurement Policy and Funds <sup>R</sup>
8.10	Safety <sup>R</sup>
8.16	Emergency Drills
8.31	Student Transportation <sup>R</sup>
8.52	Change Orders <sup>R</sup>

<sup>R</sup> Required

\*All others recommended by PAEC

## CHAPTER 8.00 – AUXILIARY SERVICES

### SMOKING AND TOBACCO FREE ENVIRONMENT

2.90

#### I. **Purpose**

The School Board of Gadsden County recognizes that the use of tobacco products, including electronic smoking devices, is a health, safety, and environmental hazard for students, employees, parents, visitors, and school facilities. The School Board is committed to providing students, staff and visitors with a smoking and tobacco-free environment. The use of tobacco products on school grounds, in school buildings, in School District vehicles and facilities, on school property or at school-related or school-sponsored events is detrimental to the health and safety of students, employees, and visitors.

#### II. **Applicability of Policy**

This policy applies to students, employees, volunteers, parents, spectators, vendors, contractors, delivery persons, visitors and the public.

#### III. **Definitions**

For the purposes of this policy, the following definitions shall apply.

- A. “At any time” means twenty-four (24) hours a day, seven (7) days a week, 365 days a year.
- B. “Electronic smoking device” means any product containing or delivering nicotine, or any other substance, whether natural or synthetic, intended for human consumption through the inhalation of aerosol or vapor from the product. “Electronic smoking device includes but is not limited to devices manufactured, marketed, or sold as e-cigarettes, e-cigars, e-pipes, vape pens, similar devices, or under any other product name or descriptor. “Electronic smoking device” also includes any component part of a product, whether or not marketed or sold separately, including but not limited to, e-liquids, e-juice, cartridges, or pods.

## CHAPTER 8.00 – AUXILIARY SERVICES

- C. “School property” means all facilities and property, including land, whether owned, rented, or leased by the Board, and also includes all vehicles owned, leased, rented, contracted for, or controlled by the Board and used for transporting students, staff, or visitors.
- D. “Tobacco product” means any product containing, made, or derived from tobacco or that contains nicotine, whether synthetic or natural, that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, or any component, part, or accessory of a tobacco product, including but not limited to: cigarettes, electronic smoking devices, cigars, little cigars, and other kinds and forms of tobacco.

### IV. General Policy Statement

- A. Students are prohibited from possessing, using, consuming, displaying, or selling any tobacco products, tobacco-related devices, electronic smoking devices, imitation tobacco products, or lighters at any time on school property or at any school related or school-sponsored event.
- B. Administrators, staff, or visitors are prohibited from using, consuming, displaying, activating, or selling any tobacco products, tobacco-related devices, imitation tobacco products, or lighters at any time on school property or at any school related or school-sponsored events. This includes products or paraphernalia displaying industry brands.

### V. Exception to this Policy

- A. A school principal may permit tobacco products to be included in counseling, educational, instructional or research activities in the school building; provided that, the activity is conducted or supervised by a District employee overseeing the instruction or research and the activity does not involve smoking, chewing, vaping, or otherwise ingesting the product.
- B. A person may use or possess a product that has been approved by the U.S. Food and Drug Administration for sale as a tobacco cessation product, as a tobacco dependence product, or for other medical purposes, and if the product is being marketed and sold solely for such an approved purpose.

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### VI. Notification of Policy and Implementation

It is the responsibility of District and School administrators to provide:

- A. Appropriate “No Tobacco” signage will be posted in a manner and location on all District property that adequately notifies employees, students, parents, visitors, and the public of this policy.
- B. Written notice to students and parents/guardians in student handbooks and orientations.
- C. Written notice in staff handbooks, in orientations and employee or staff trainings, and when offering employment.
- D. Reminder announcements of this policy at school and District events, as appropriate.
- E. Written notice of the prohibition as provided in this policy in contracts with outside groups who use the school buildings and other facilities.

### VII. Tobacco Promotion Prohibited

- A. Tobacco advertising is prohibited on school grounds, in all school-sponsored publications, on District vehicles and buses, and at all school-sponsored events. It is a violation of this policy for any person to promote tobacco products on the school property or at any school related or school sponsored events via the display of images of tobacco products on gear, technology accessories, bags, clothing, any personal articles, signs, structures, vehicles, flyers, or any other material.
- B. Acceptance of Tobacco Industry Gifts is Prohibited. The Policy prohibits the district from soliciting or accepting gifts, contributions, materials, or curricula from the tobacco industry.

### VIII. Educational and Cessation Programs for Students and Employees

- A. Prevention Education for Students. The administration will consult with the Safe Schools Department and other appropriate health organizations to identify and provide programs or opportunities for students to gain a greater understanding of the health hazards of tobacco use and the impact of tobacco use as it relates to providing a safe, orderly, clean, and inviting school environment. The administration will ensure that students in

## CHAPTER 8.00 – AUXILIARY SERVICES

grades K-12 receive tobacco prevention education using sequential, age appropriate, current, accurate, evidenced based curricula and a skills-based approach (involving students in active "hands on" learning experiences).

- B. Cessation Support Programs for Students. The administration will consult with the Safe Schools Department, the Palm Beach County Health Department, Employee Wellness in Risk & Benefits Management, the American Lung Association and other appropriate health organizations to provide students and employees with information and access to support systems, tobacco use cessation programs, and services to encourage them to abstain from the use of tobacco products.
- C. Prevention and Cessation for Employees. Employees shall be advised as to the availability of related services available to them in the District's various Wellness programs in which they may choose to participate and as they may change from time to time.

### IX. Enforcement

The success of this policy depends upon the thoughtfulness, consideration, and cooperation of the entire school community. All individuals on school premises, including students, staff, administrators, and visitors, are responsible for adhering to and enforcing this policy. Members of the school community are encouraged to communicate this policy with courtesy and diplomacy. Any person acting in violation of this policy will be informed or reminded of the policy and asked to comply.

- A. Students. Consequences for engaging in prohibited behavior shall be as provided in the Student Code of Conduct.
- B. Employees. Consequences for employees who violate the tobacco use policy will be in accordance with personnel policies or any relevant collective bargaining agreement.
- C. Family members, volunteers, or visitors. Family members, volunteers or visitors who violate the policy must immediately discontinue using the tobacco product or electronic cigarette, or leave the premises. Law enforcement officers may be contacted to escort the person off the premises if the person refuses to leave the school property when requested to do so by District personnel.

**CHAPTER 8.00 – AUXILIARY SERVICES**

**STATUTORY AUTHORITY:** 120.81,1001.32, 1001.41, 1001.42, F.S.

**LAW(S) IMPLEMENTED:** 386.201- 386.209, 1001.43, F.S.

**HISTORY:** ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW

## CHAPTER 3.00 - SCHOOL ADMINISTRATION

### AUTOMATIC EXTERNAL DEFIBRILLATORS

3.25\*+

- I. The School Board authorizes the use of an automatic external defibrillator (AED) in a perceived medical emergency.
- II. Using evidence-based core elements as well as considering recommendations by the American Heart Association, each school shall develop a plan for urgent life-saving emergencies (PULSE) to address the appropriate use of school personnel needed to respond to incidents involving an individual experiencing sudden cardiac arrest or a similar life-threatening emergency while on school grounds.
- III. All persons who are reasonably expected to use an AED shall be trained in first aid, cardiopulmonary resuscitation, and how to use the defibrillator device. Employees or volunteers ~~expected to use an AED~~ must complete a course in cardiopulmonary resuscitation (CPR) ~~or a basic first aid course, which includes CPR and demonstrated proficiency in the use of a defibrillator.~~
- IV. Each school must have at least one operational automated external defibrillator on school grounds. In addition, eEach school that is a member of the Florida High School Athletic Association shall must have an a separate operational AED on school grounds for all athletic activities, including those held outside of the school year. The device(s) shall be available in a clearly marked and publicized location(s) ~~for all athletic activities, including those held outside of the school year.~~ The location(s) of the device(s) shall be registered with the local emergency medical services director. All persons reasonably expected to use the device shall be notified annually in writing of the location of each AED on school grounds.
- V. The Superintendent or designee shall develop procedures to implement this policy. School officials shall work with local emergency service providers to integrate the PULSE into the community's emergency responder protocols andThe procedures, The protocols and procedures shall be reviewed annually and approved by the local emergency medical services director.

#### STATUTORY AUTHORITY:

1001.41, 1001.42, F.S.

#### LAW(S) IMPLEMENTED:

401.2915, 768.1325, 1001.42,  
1001.43, 1003.457, 1006.165, F.S.

#### HISTORY:

ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW

## CHAPTER 3.00 - SCHOOL ADMINISTRATION

### SAFE AND SECURE SCHOOLS

3.40\*+

#### I. Introduction

The Gadsden County District School Board has as its first obligation to provide a safe, secure and orderly learning environment in all schools and at all sponsored activities for students, school personnel, and other persons.

#### II. Orderly Environment

An orderly environment can only be achieved by developing procedures to control students, personnel, and other persons on school property and attending School Board or school sponsored events or activities. All procedures shall reflect the following policy provisions:

- A. No person other than a student and employee of a school site shall be on a school campus during school hours unless they are in compliance with Policy 9.07 (Visitors).
- B. A student who is suspended or expelled is not in good standing and is not permitted on the school campus, school grounds, or at a school sponsored activity.
- C. Any person on a school campus or school grounds not in accordance with this policy is hereby declared to be a trespasser and shall be asked to leave immediately by any staff member. Each principal shall keep a log of such incidents which shall provide the name of the person asked to leave and other pertinent information. If said person shall again be seen upon the school campus or school grounds, any staff member shall immediately notify the principal or appropriate local law enforcement officials without further warning.
- D. Individuals who enter School Board property, activity, or School Board meeting without a legitimate reason and create a disturbance or refuse to leave the property or activity when asked by the board chairperson, Superintendent/designee, principal or person in charge are subject to criminal penalty as provided in Florida Statutes. The person in charge shall contact appropriate law enforcement officials in cases of disruptive activity

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or refusal to leave the school property or activity and take appropriate actions to have the offender punished as prescribed by law. The Superintendent shall be notified of any such action at schools or school activities.

- E. No person except law enforcement and security officers may have in his/her possession any weapon, illegal substance, or dangerous substance while on school property or at school events.
- III. The following emergency response agency(ies) will notify the District in the event of an emergency:
- A. Quincy Police Department 121 E. Jefferson St. Quincy, FL 32351 850-627-7111
  - B. Gadsden County Sheriff's Office 339 E. Jefferson St. Quincy, FL 32351 850-627-9233
  - C. Gretna Police Department 120 Beech Ave. Gretna, FL 32332 850-856-5257
  - D. Chattahoochee Police Department 32 Jefferson St. Chattahoochee, FL 32324 850-663-4383
  - E. Havana Police Department 121 7th Avenue E Havana, FL 32333 850-539-
  - F. Quincy Fire Department 20 N. Stewart Street Quincy, FL 32351 850-875-7315
  - G. Midway Police Department 50 M.L. King Blvd Midway, FL 32343 850-875-8825 850-574-3057
  - H. Gadsden County Emergency Management 9 E. Jefferson St. Quincy, FL 32353
  - I. Public Safety/First Responder 850-875-8650 Emergency Operations (Weather related disaster)
- IV. Safety, Security and Emergency Plans
- A. The Superintendent shall develop a School Safety and Security Plan with input from representatives of the local law enforcement agencies, the local Fire Marshall(s), representative(s) from emergency medical services; building administrators, representative(s) from the local emergency management agency, School Resource Officer(s) and/or representative(s) of the County Health Department.
  - B. As required by state law, the Superintendent shall require the use of the Safe School Assessment Survey based on the School Safety and Security Best Practices Indicators created by FL DOE Safe School Assessment Tool (FSSAT) to conduct a self-assessment of the District's current safety and security practices.
  - C. Upon completion of these self-assessments, the Superintendent shall convene a safety and security review meeting for the purpose of (a) reviewing the current School Safety and Security Plan and the results of the self-assessment; (b) identifying necessary modifications to the plan;

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(c) identifying additional necessary training for staff and students; and (d) discussing any other related matters deemed necessary by the meeting participants.

- D. The Superintendent shall present the findings of the safety and security review meeting to the Board for review and approval appropriate school safety, emergency management and preparedness plans. The Superintendent shall make any necessary recommendations to the Board that identify strategies and activities that the Board should incorporate into the School Safety and Security Plan and/or implement in order to improve school safety and security. The School Safety and Security Plan is, however, confidential and is not subject to review or release as a public record.
  - E. The Superintendent shall report the self-assessment results and any action taken by the Board to review the School Safety and Security Plan to the Commissioner of Education within thirty (30) days after the Board meeting.
  - F. Emergency management and preparedness plans shall include notification procedures for weapon use and active assailant/hostage situations, hazardous materials and toxic chemical spills, weather emergencies, and exposure resulting from a manmade emergency.
  - G. Emergency management and preparedness procedures for active assailant situations shall engage the participation of the district school safety specialist, threat assessment team members, faculty, staff and students for each school and be conducted by the law enforcement agency or agencies designated as first responders to the school's campus.
    - 1. Accommodations for drills conducted at exceptional student education centers may be provided.
  - H. Each school shall develop and maintain an up-to-date plan based upon the uniform guidelines and including the provisions of Florida law, State Board of Education rules, and other applicable regulations.
  - I. Copies of school plans shall be provided to county and city law enforcement agencies, fire departments, and emergency preparedness officials.
- V. Threat Management

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- A. The primary purpose of a threat management is to identify individuals exhibiting threatening or other concerning behavior, assess the risk of harm, and coordinate appropriate interventions and services for such individuals. The Board's threat management process is a systematic, fact-based method designed to identify, using threat assessment protocols, whether behaviors or communications constitute a concern for violence or harm to another person. Florida Harm Prevention and Threat Management Model is designed to identify, assess, manage, and monitor threats to schools, school staff and students. The goal of the threat management process is to prevent violence or harm to members of the school community. The threat management process uses a methodology that identifies students exhibiting threatening or other concerning behavior, gathers information to assess the risk of harm to themselves or others, and identifies appropriate interventions to prevent violence and promote successful outcomes.
- B. The Board authorizes the Superintendent to designate a Threat Management Coordinator; a District Threat Management Team and school-based threat management teams.
1. The District Threat Management Coordinator (DTMC) must complete all trainings specific to the Coordinator role and will oversee threat management at all public k-12 schools, including charter schools sponsored by the District. The DTMC must:
    - a. Ensure all district-level and school-level threat management team personnel are trained in threat management and on the Florida Model.
    - b. Serve as Chair of the District Threat Management Team and as the liaison to the Department of Education's Office of Safe Schools.
    - c. Ensure procedures are outlined for making referrals to mental health services for students exhibiting threatening or concerning behavior of self-harm or harm to others.
    - d. Assist School Based Threat Management Teams in the District.
  2. District Threat Management Team (DTMT) will receive referrals from the School Based Threat Management Teams, assess serious situations, and provide support to school-based teams, including charter schools in their district. The DTMT must include the DTMC, persons from school district administration and persons with expertise.

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3. School Based Threat Management Team (SBTMT) will be headed by a Chair and Vice-Chair who are appointed by the principal or designee.
  - a. The Chair serves as the point person for threat management at the school-level and is responsible for triaging reported threats or concerning behavior and communications to determine whether the matter should be summarily closed, or whether it should be reviewed by the full SBTMT.
  - b. The team shall be comprised of a minimum of four (4) members, including a person with expertise in counseling (school/psychological), instructional personnel, school administration, and law enforcement (school resource officer).
  - c. If none of the SBTMT members are familiar with the student of concern, the SBTMT Chair will assign a member of the school's staff who is familiar with the student to consult with and provide background information to the threat management team. Consulting personnel do not have to complete Florida Model training and may not participate in the decision-making process.
  - d. All members of the threat management team must be involved in the threat management process and final decision making.
  - e. Parental Notification
    - i. If the SBTMT Chair determines the concerning threat or behavior reported is a low level of concern and summarily closes the case, the Chair/designee must use reasonable efforts to notify the parent or guardian of the student concern.
    - ii. If the Chair does not summarily close the case and refers the matter to the SBTMT, reasonable efforts must be made to notify the student of concern's parent or guardian on the same day the SBTMT assigns the preliminary level of concern. The SBTMT must document all attempts to make contact with the parent or guardian using the contact information shared by the parent or guardian with the District.
    - iii. If the preliminary level of concern is high, the SBTMT chair or designee must notify the Superintendent or designee to ensure the requirements of F.S. Stat. 1006.07 are met.
    - iv. The SBTMT Chair must notify the student of concern's parent or guardian if the threat management process reveals

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information about their student's mental, emotional, or physical health or well-being or results in a change in related services or monitoring, including but not limited to implementation of a Student Support Management Plan (SSMP).

- v. The SBTMT Chair or designee must provide a copy of the SSMP to the student of concern's parent or guardian upon the

plan's finalization and anytime the SSMP is substantially revised.

- vi. The SBTMT Chair must make a reasonable effort to notify the parent or guardian of the targeted student before the end of the school day that the report was received unless the Chair has determined the concern is unfounded.
4. The threat management team will be responsible for the assessment of individuals whose behavior may pose a threat to the safety of school staff and/or students and coordinating resources and interventions for the individual.
  5. If a student with a disability is reported to have made a threat to harm others and the student's intent is not clear, a referral will be made to the threat management team for evaluation.
  6. Upon a preliminary determination that a student poses a threat of violence or physical harm to him/herself or others, the threat management team may obtain criminal history record information. The team must immediately report its determination to the Superintendent who must immediately attempt to notify the student's parent or legal guardian. A parent or guardian has the right to inspect and review the threat management. The team will coordinate resources and interventions to engage behavioral and or mental health crisis resources when mental health or substance abuse crisis is suspected.
  7. The threat management team must plan for the implementation and monitoring of appropriate interventions to manage or mitigate the student's risk for engaging in violence and increasing the likelihood of positive outcomes.

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8. Upon the student's transfer to a different school, the threat management team must verify that any intervention services provided to the student remain in place until the threat management team of the receiving school independently determines the need for intervention services. Threat management teams must meet as often as needed to fulfill their duties of assessing and intervening with persons whose behavior may pose a threat to school staff or students, but no less than monthly. The teams must maintain documentation of all meetings, including meeting dates and times, team members in attendance, cases discussed and actions taken.
9. Through the DTMC, the District must ensure that all threat management teams in the District report to the DOE office on the team's activities during the previous year. The District School Safety Specialist must ensure all schools in the District timely report all required information. The report will contain all data or information required by Florida law.

### VI. Safety – Procedures

- A. School alarms shall be monitored on a weekly basis and malfunctions shall be reported for immediate repair.
- B. A safety program shall be established consistent with the provisions of

Policy 8.01. The emergency preparedness procedures will identify the individuals responsible for contacting the primary emergency response agency and the emergency response agency that is responsible for notifying the school district for each type of emergency.

- C. Emergency evacuation drills (fire, hurricane, tornado, active assailant/hostage situation, other natural disaster, and school bus) shall be held in compliance with state requirements and formulated in consultation with the appropriate public safety agencies. Each principal, site administrator or transportation official is responsible for
  1. Developing and posting emergency evacuation routes and procedures;
  2. Assigning and training all staff members in specified responsibilities to ensure prompt, safe and orderly evacuation;

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3. Identifying and reporting hazardous areas requiring corrective measures; and
  4. Preparing and submitting within fifteen (15) calendar days an after-action report of each emergency drill and fire drill to the District school safety specialist for review.
- D. In the event of an emergency, the Superintendent is authorized to dismiss early or close any or all schools. Except that the principal may dismiss the school when the Superintendent or designee cannot be contacted and an extreme emergency exists endangering the health, safety, or welfare of students. Any such actions shall be reported immediately to the Superintendent or designee along with a statement describing the reasons for the action. Such report shall be submitted to the School Board at the next regular meeting unless a special meeting is held relating to the emergency.
- E. Parents, as defined by law, have a right to timely notification of threats, unlawful acts, and significant emergencies that occur on school grounds, during school transportation or during school-sponsored activities pursuant to sections 1006.07(4) and (7), F.S.
1. Parents have a right to access school safety and discipline incidents as reported pursuant to section 1006.07(9), F.S.
  2. Prior to the start of each school year, or at the time of a student's enrollment, if during the school year, the District shall make training available for parents and guardians on the use of FortifyFL. The training must explain the potential disciplinary actions and potential criminal charges that may result as a consequence for anyone making a threat or false report concerning school or school personnel's property, school transportation, or a school sponsored activity. The information concerning criminal charges must include a summary of Sections 790.162, 790.163, 836.10 and 837.05, F.S., and the penalties for violating those statutes.
  3. Within the first five (5) days of each school year, each district school board must ensure that instruction on the use of FortifyFL

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is provided to students in accordance with Section 943.082(4)(b), F.S. Instruction on FortifyFL must be developmentally appropriate and include the possible school disciplinary actions as well as the potential for criminal charges as a result of making a threat or false report involving school or school personnel's property, school transportation, or a school-sponsored activity.

### VII. Safety – Violence Prevention

- A. The Superintendent shall develop a violence prevention plan for use by each school.
- B. Training in identification of potentially violent behaviors and the procedures to be implemented shall be provided to personnel of the schools.

### VIII. Security

- A. The Superintendent shall establish and implement a Domestic Security Plan consistent with the requirements of the National Incident Management System (NIMS).
- B. The Superintendent shall develop and implement guidelines and procedures for reviewing each school's security provisions. The security provisions shall include procedures restricting the ingress to or egress from a school campus when students are on the campus. These security procedures and protocols will apply from 30 minutes before the start time until 30 minutes after the end of the school day. When students are on campus, all gates or other access points that restrict ingress to or egress from the "exclusive zone" (the area within a gate or door allowing access to the interior perimeter of a school campus beyond a single point of entry) of a campus shall remain closed and locked. Gates or other access points to or from the exclusive zone shall remain closed and locked when students are on campus. Unless the gate or access point is attended or actively staffed, another closed and locked gate or access point separates the open or unlocked gate from areas occupied by students, or the use complies with a shared use agreement the security procedures shall state how all gates or other access points will remain closed and locked. If the school safety specialist determines there are other safety measures in place to allow a gate or access point to not be locked, or if the space is designed as an open area for career and technical instruction where

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locking the door affects the health and safety of the students, said the determination(s) must be documented in the FSSAT.

- C. Within the first ten (10) days of school students must be notified of the safest areas to shelter in a classroom. The safety areas for students to shelter within the classrooms and/or instructional spaces must be clearly marked. All classrooms and other instructional spaces must be locked or actively staffed when occupied by students except between class periods.
- D. The Superintendent shall designate an administrator or a law enforcement officer employed by the County Sheriff's Office as the school safety specialist for the District. The School Safety Specialist is responsible for the supervision and oversight for all school safety and security personnel, policies, and procedures in the District. The School Safety Specialist's responsibilities include, but are not limited to the following:
  - 1. On an annual basis the school safety specialist will review district and charter school policies and procedures for compliance with state law and rules and ensure the timely and accurate submission of the school environmental safety incident report (FSSAT) to the Department.
  - 2. The School Safety Specialist must provide recommendations to the superintendent and school board at a publicly noticed board meeting identifying strategies and activities that the Board should implement in order to address the findings to improve school safety and security.
  - 3. No later than November 1, the School Safety Specialist shall submit a district best-practice assessment in the FSSAT that includes the school board's action(s) to the school security risk assessment findings and recommendations provided to them.
  - 4. Provide training and resources to students and staff in matters relating to mental health awareness and assistance; emergency procedures (including active assailant training), and school safety and security.
  - 5. The School Safety Specialist will develop a process related to safety used to identify and correct instances of noncompliance at the school.

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- a. On a quarterly basis, the school safety specialist will report to the superintendent and school board any non-compliance by the district or school(s) with school safety laws or rules.
  - b. Deficiencies relating to safe-school officer coverage must be resolved by the next school day.
  - c. Within 24 hours, the School Safety Specialist must notify the Office of Safe Schools of the deficiencies related to safe-school officer coverage and any instance of noncompliance that is determined to be an imminent threat to the health, safety and welfare of students or staff. The Office of Safe Schools shall be notified within three (3) days of any instance of noncompliance that is not corrected within 60 days.
6. The School Safety Specialist must make unannounced visits while school is in session to all public schools in the district, including charter schools and perform inspections for safe school compliance. The school safety specialist must notify and report to the district's superintendent or charter school principal, if there are any violations discovered or if non-compliance of the safe school requirements is-suspected by a district school or charter school.
- E. A review of each school's security provisions shall be conducted annually by the principal with a written report submitted to the Superintendent or designee for submission to the Board for review.
  - F. Each school's emergency plan shall include security provisions including emergency lockdown procedures.
  - G. Establishing policies and procedures for the prevention of violence on school grounds; including assessment of and intervention with individuals whose behavior poses a threat to the safety of the school community.
  - H. Adhering to background screening procedures for all staff, volunteers and mentors.
  - I. Security trailers may be located on school property.

### IX. Mental Health

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- A. The School Board shall identify a mental health coordinator for the District. The mental health coordinator shall serve as the primary contact for the district's coordination, communication, and implementation of student mental health policies, procedures, responsibilities, and reporting.
- B. The mental health coordinator shall be responsible for:
1. working with the Office of Safe Schools;
  2. maintaining records and reports regarding student mental health as it relates to school safety and the mental health assistance allocation;
  3. facilitating the implementation of school district mental health policies relating to the respective duties and responsibilities of the school district, the superintendent, and school principals;
  4. coordinating the staffing and training of threat assessment teams with the school safety specialist, and facilitating referrals, to mental health services, as appropriate for students and their families;
  5. coordinating with the school safety specialist, the training and resources for students and school district staff relating to youth mental health awareness and assistance; and
  6. annually review of the district's policies and procedures related to student mental health for compliance with state law and alignment with current best practices and making recommendations, as needed, for amending said policies and procedures to the superintendent and the district school board.

### STATUTORY AUTHORITY:

**1001.41, 1001.42, F.S.**

### LAW(S) IMPLEMENTED:

**316.614, 1001.43, 1001.51,  
1006.062, 1006.07, 1006.145,  
1006.1493, 1006.21, 1013.13, F.S.**

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**STATE BOARD OF EDUCATION RULE(S):**

**6A-1.0403, 6A-3.0171, 6A-1.0018**

**HISTORY:**

**ADOPTED: \_\_\_\_\_**

**REVISION DATE(S): \_\_\_\_\_**

**FORMERLY:**

## CHAPTER 3.00 - SCHOOL ADMINISTRATION

### BACKGROUND SCREENING FOR CONTRACTORS

3.68+

- I. Contractual personnel who are permitted access on school grounds when students are present, who have direct contact with students or who have access to or control of school funds must meet the background screening requirements and process as set forth in section 1012.32 Florida Statutes. Contractual personnel shall include any vendor, individual or entity under contract with a school or the School Board. Each vendor, individual contractor or employee of a contractor as described in this section must provide verification that he/she has met the level two (2) screening requirements prior to accessing a school campus and provide evidence of compliance with Florida Statute Section 448.095 (evidence may consist of, but is not limited to, providing notice of Contractor's E-Verify number).
- II. An employee or contractor of an employer who offers a high school student internship(s) must meet level 2 background screening requirements if he/she has direct, unsupervised access to the student intern(s).
- III. Contractual personnel having access to school grounds when students are present, shall submit a complete set of fingerprints and photograph taken by an authorized law enforcement officer or an employee of the District trained to take fingerprints. The fingerprints and photograph shall be submitted to the Care Provider Background Screening Clearinghouse (Clearinghouse), the Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI).
- IV. The District shall issue a state identification badge that is valid for five (5) years to a contractor who meets level 2 screening requirements and/or Clearinghouse requirements. The recipient of the badge shall be responsible for paying a fee established by the Department of Education. The badge shall bear the picture of the contractor and must be visible at all times the contractor is on school grounds.

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- V. The District shall recognize the uniform statewide identification badge that has been issued by another school district.
  
- VI. A noninstructional contractor who has been convicted of any disqualifying offense, as defined in Florida Statutes, shall not have access to school grounds when students are present, shall be immediately suspended from having access to school grounds and shall remain suspended unless and until the conviction is set aside in any post-conviction proceeding. A non-instructional contractor shall not have access to school grounds unless the contractor has received a full pardon or has had his or her civil rights restored. A non-instructional contractor who is present on school grounds in violation of this subsection commits a felony of the third degree, punishable as provided in s. 775.082 or s. 775.083.
  
- VII. Contractual personnel must also meet the level two (2) screening requirements every five (5) years following entry into a contract. If the fingerprints of an individual under contract with the School Board have not been retained by the Florida Department of Law Enforcement, the individual must submit a complete set of fingerprints to the District.
  
- VIII. Each person under contract as described in sections I. and II. must agree to inform the party with whom he/she is under contract within forty-eight (48) hours if convicted of any disqualifying offense while under contract. The individual shall also be responsible for returning the badge within forty-eight (48) hours to the district that issued the badge. If it is found that a person under contract does not meet the level two (2) requirements, the individual shall be immediately suspended from working in a contractual position and shall remain suspended until final resolution of any appeals. A person who is working with an intern will not be allowed to continue in an unsupervised situation.
  
- IX. The following noninstructional contractors shall be exempt from level 2 screening:
  - A. A contractor who is under direct, line of sight supervision of a District employee or contractor who has met level 2 screening requirements;

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- B. A contractor who is required by law to undergo level 2 screening for licensure, certification, employment, or other purpose and provides appropriate documentation;
  - C. A law enforcement officer who is assigned or dispatched to school grounds;
  - D. An employee or medical director of a licensed ambulance provider who is providing services;
  - E. A contractor at a site where students are not permitted and a six (6) foot chain link fence separates the work site from the remainder of the school grounds; or
  - F. A contractor who provides pickup or delivery services that involve brief visits to school grounds when students are present.
- X. A noninstructional contractor, as described in section VIII., who is exempt from level 2 screening shall be subject to a search of the registry of sexual offenders and sexual predators maintained by the Florida Department of Law Enforcement and the National Sex Offender Public Registry maintained by the U.S. Department of Justice. The District shall conduct the registry search without charge to the contractor. If a contractor is identified as a sexual predator or offender and not allowed on school grounds, the District shall notify the vendor, individual or entity under contract within three (3) business days.
- XI. The Superintendent shall develop procedures to implement this policy.

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**STATUTORY AUTHORITY:** 1001.41, 1001.42, F.S.

**LAW(S) IMPLEMENTED:** 288.061, 435.12, 448.095, 1001.43, 1003.496, 1012.32,  
1012.465, 1012.467, 1012.468, F.S.

**HISTORY:** ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW

## CHAPTER 3.00 - SCHOOL ADMINISTRATION

### SCHOOL VOLUNTEERS

3.80+

A school volunteer is any nonpaid individual who gives his/her time to a school or school staff member while performing assigned duties. Duties assigned to school volunteers shall be consistent with Florida Statutes and State Board of Education rules.

- I. The school principal and each staff member who is assigned a school volunteer shall be responsible for assigning duties to school volunteers which are consistent with Florida Statutes, State Board of Education rules, and School Board rules.
- II. School volunteers shall be subject to background checks that may include fingerprinting with the costs paid as determined by the School Board. If a school volunteer will be working with students unsupervised by school personnel or traveling overnight with students, the volunteer will need to comply with shall meet level two (2) screening requirements. A person who has been convicted of a crime that would disqualify him/her for employment in the District, shall not be accepted as a volunteer.
- III. School volunteers shall be recommended by the Superintendent and approved by the Board.
- IV. The Superintendent shall issue directives concerning school volunteers as may be deemed necessary.
- V. A school volunteer shall be accorded the same protection of Florida Statutes as accorded to certificated instructional personnel provided the school volunteer has officially recorded his/her attendance in the school where he/she is rendering services under an administrative or instructional staff member.
- VI. The District may establish a postemployment volunteer program allowing retirees to provide civic, charitable, and humanitarian services during their first 12 calendar months following retirement without causing the retiree to violate the requirement concerning termination of employment provided the program meets the following criteria:
  - A. Before the date of retirement, the District and retiree do not enter an agreement or understanding that the retiree will provide any service(s) for the District.
  - B. Neither the District nor a third party may provide any form of compensation, including cash equivalents, to the volunteer retiree for his/her volunteer service.

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- C. The District may not provide the retiree volunteer any employee benefits, including health or life insurance benefits, except as otherwise provided in law.
- D. A volunteer may be provided equipment or a uniform if necessary to complete the task associated with the volunteer program.
- E. The volunteer is limited to providing no more than 20% of the number of hours the volunteer was expected to work per week before his/her date of retirement.
- F. There must be a clear distinction between the duties of a volunteer and the duties of an employee.
- G. The schedule of the volunteer, including the number of hours volunteered and type(s) of assignments agreed to by the volunteer, is controlled by the volunteer.
- H. The District and the retiree are required to maintain adequate records to document compliance with the criteria of the program.
- I. The records must be made available to the department or state board upon request.

**STATUTORY AUTHORITY:** **1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:** **110.504(4), 110.504(5), 440.02(15)(d)6, 435.04, 768.28, 943.04351, 1001.43, 1012.01, F.S.**

**STATE BOARD OF EDUCATION RULE(S):** **6A-1.070**

**HISTORY:** **ADOPTED: \_\_\_\_\_**  
**REVISION DATE(S): \_\_\_\_\_**  
**FORMERLY:**

## CHAPTER 4.00 - CURRICULUM AND INSTRUCTION

### **INSTRUCTIONAL MATERIALS SELECTION**

**4.21\*+**

All classroom instructional materials, used in the Gadsden County Schools including State-adopted single source textbooks, instructional aids, and other supplementary materials, for the first time shall undergo an evaluation. This evaluation shall determine the suitability of the materials for information being taught in the classroom in relationship to State standards, curriculum frameworks, and district programs, as well as with state and district performance standards.

- I. **Evaluation of Instructional Materials.** The Superintendent shall establish a District Review Committee and develop procedures for the review and evaluation of instructional materials. The District Review Committee will include content area teachers, one or more parents of children at content grade level and district personnel. Meetings of the District review committee convened for the purpose of ranking, eliminating, or selecting instructional materials for recommendation to the School Board must be noticed and open to the public in accordance with s. 286.011 F.S. The staff involved in this process shall recommend to the Superintendent the instructional materials that address the goals and objectives for adopted courses of study and the course descriptions established by State Board Rule as well as the state and district performance standards for submission to the Board for adoption. The instructional materials shall be from the State-adopted instructional materials list if there has been a State adoption or from publishers and other resources if there has not been a State adoption.
  
- II. **Adoption of Instructional Materials.** The following procedures for the adoption of instructional materials apply only to those instructional materials that serve as the major content tool and basis for instruction for each student in the core subject areas of mathematics, language arts, social studies, science, reading, and literature:
  - A. Prior to final adoption, student editions of the recommended instructional materials will be made accessible for review online for at least twenty (20) calendar days before consideration by the School Board.
  - B. Public notice of the materials being considered for adoption shall specifically list the materials and how they can be accessed.
  - C. The School Board shall conduct an open noticed public hearing to receive comment on recommended materials prior to adoption.

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- D. The School Board shall conduct an open, noticed public meeting to approve an annual instructional materials plan to identify any instructional materials that will be purchased. The public meeting will take place on a different date after the public hearing.
- E. The School Board shall receive comment at the public hearing and meeting as prescribed by policy.
- F. The School Board must select, approve, adopt, or purchase all materials as a separate line item on the action agenda.
- G. The following procedures shall apply to all objections to instructional materials adopted by the School Board.
  - 1. The parent or a resident of the County, as defined by Florida Statutes, may contest the district school board's adoption of a specific instructional material by filing a written objection using the form that is available in each school office, the Superintendent's office, or on the District website.
  - 2. The form must be signed by the parent or resident of the county, include the required contact information, and state the objection to the instructional material based on the criteria stated in Florida Statutes s. 1006.31(2) or 1006.40(3)(d).
  - 3. The written objection must be filed within thirty (30) calendar days of the adoption of the material. A complainant who does not complete and return the form within the required time shall receive no consideration. The statement shall include the following information:
    - a. Author, compiler, or editor;
    - b. Publisher;
    - c. Title;
    - d. Reason for objection;
    - e. Page number of each item challenged; and
    - f. Signature, address and telephone number of person making the complaint.
  - 4. Within thirty (30) days after the initial thirty-day period has expired, the School Board shall conduct at least one public hearing before an unbiased and qualified hearing officer on all petitions timely received during the thirty-day time period. The petitioner(s) shall

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be notified in writing of the date and time of the hearing at least seven (7) days prior to the hearing. The hearing must provide sufficient procedural protections to allow each petitioner an adequate and fair opportunity to be heard and present evidence to the hearing officer.

5. The contested material shall be made available to the public online at least seven (7) days before the hearing.
  6. The decision of the School Board, after convening a hearing, shall be final and not subject to further review or petition.
- H. The Superintendent shall annually submit to the Commissioner of Education a report identifying each material the District received an objection to pursuant to s. 1006.40(3)(d) and the specific objections raised; the material that was removed or discontinued as a result of an objection; and the grade level and course for which the removed or discontinued material was used.
- III. Evaluation and Adoption of Other Classroom Instructional Aids and Materials. The following procedures will be followed in the evaluation, selection, and use of additional instructional aids for classroom use that have not been adopted by the State Board of Education, and approved for use:
- A. When teachers, groups of teachers, or academic departments determine that the need exists for new or additional classroom instructional aids, they shall review available items and seek input and assistance, when appropriate, from parents, students, and other lay members of the community, and determine which instructional aid or aids best meet instructional needs.
  - B. After making this determination, they shall prepare a written rationale for each instructional aid, which includes, but is not limited to, the following:
    1. The class(es) or age group(s) that the instructional aid is appropriate.
    2. How the use of the instructional aid will meet the curriculum objective(s).
    3. The way(s) in which the instructional aid will be used to meet the curriculum objective(s).

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4. Problems, if any, of style, tone, content or theme inherent in the instructional aid, and the way(s) in which these problems will be addressed during the instructional process.
  5. Other appropriate instructional aids available for individual students to use in place of the one selected.
  6. Where applicable, supporting professional materials which were used in selecting the instructional aid.
- C. The rationale shall be submitted to the principal. The principal shall review the rationale to determine whether it demonstrates that the instructional aid is consistent with the district goals and with the school and course objectives. Within ten (10) working days, the principal shall recommend, in writing, the approval or the rejection of the instructional aid, or shall return the rationale to the teacher for revision. If the instructional aid is recommended for rejection or returned for revision, the principal shall state the reasons in writing. Upon resubmission of a revised rationale by the teacher, the principal shall make a decision for recommendation or rejection within ten working days. The principal shall submit the recommendation to the Director of Curriculum and the Superintendent. If the instructional aid is rejected by the Director of Curriculum and the Superintendent, the teacher shall have ten (10) working days from the date of rejection to file a written request for review by the School Board.
- D. The Superintendent shall submit a written list of any instructional aids that have been submitted by teachers and rejected by a principal, the Director of Curriculum or by the Superintendent, and not appealed by the teacher. The list shall state the reasons for the rejection of each instructional aid.
- E. The rejection at any level, of the use of an instructional aid shall be for that academic year only. Any instructional aid previously rejected, at any level may be resubmitted in any subsequent year.
- F. Materials approved shall be deemed appropriate for use at the grade level requested and may be used at higher levels throughout the district providing that the curriculum sequence is maintained.
- G. A parent, as defined by Florida Statutes, may object to his/her child's use of a specific instructional material or an adult student may object to the use of a specific material in his/her instructional program. The parent or adult student may request a conference with the principal or principal's designee to discuss the use of the material.

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- H. The complainant will be provided with the District's policies and procedures for the selection of instructional materials. The principal or designee will explain the use of the material in the instructional program and answer questions from the individual.
- I. If the issue is not resolved at the conference, the complainant will be provided with the form to file a written objection and an explanation of the process that will be followed.
- J. Within ten (10) working days of such filing, parents of other students in the class(es) involved or potentially affected in that school shall be notified in writing by the principal that a challenge has been initiated.
- K. School-level Instructional Appeals Committee. The Appeals Committee shall consist of two teachers selected by the Superintendent from that particular school, two teachers selected by the principal from that particular school and three (3) parents of the school to evaluate the challenged materials and to make recommendations of any changes. The principal shall notify the Superintendent and the instructional materials coordinator when a committee is convened. Meetings of the committees convened for the purpose of resolving an objection by a parent or resident, must be noticed and open to the public in accordance with s. 286.011.
- L. If the challenged material is for a course required by s. 1003.46, s. 1003.42(2)(N1)1.g., s. 1003.42(2)(n)3), or is identified by State Board of Education rule the challenged material shall remain available for circulation during the reconsideration process. If the challenged material is subject to an objection on the basis of being prohibited under s.847.012 or if it depicts or describes sexual conduct as defined in s. 847.001(19), must be removed within 5 school days of receipt of the objection and remain unavailable to students of that school until the objection is resolved.
- M. Challenged materials shall be read and re-evaluated by the committee, considering the specific objections raised. The committee shall report its decision within fifteen (15) working days. The committee recommendations shall address whether the challenged material is consistent with the selection criteria outlined herein. The Committee shall have no authority to determine curriculum. Within ten (10) working days of receiving the recommendations of the Committee, the principal shall

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make a decision whether to retain the material or remove the material. The principal shall take into account the Committee's recommendations when making his/her decision.

- N. The complainant shall be informed in writing concerning the principal's decision.
1. If the principal determines the challenged material be retained, the complainant shall be notified in writing within five (5) working days. The Complainant shall be given a copy of the decision of the Committee's decision and a copy of the procedures for filing an appeal.
  2. If the principal determines that the challenged material be removed, then the complainant, the teacher(s), the students in the class, and the parents of the students in the class where the complaint was initiated, shall be notified in writing within five (5) working days of the decision at the same time the decision will  
be referred to the District's Instructional Material Review Committee.
- O. District-Level Appeals. An appeal of a principal's determination to retain challenged materials must be filed with the principal within five (5) working days of notification of that determination and shall include a specific statement of the complainant's grounds for disagreement with the principal's determination. Copies of the appeal shall be furnished to the teacher(s) and the parents of the students in the class where the complaint was initiated within five working days of the filing of the appeal.
- P. A committee shall be appointed by the Superintendent to review the appeal. The Superintendent shall designate the Curriculum Director as being responsible for the organization of this review committee according to School Board policies. The committee's recommendations shall be submitted to the Superintendent within fifteen (15) working days. A committee member shall not be selected from the school where the challenged materials originated. The district level committee will include:
1. District Level Staff Member. One staff member from the level or special area where the material has been challenged.
  2. Three Principals. One principal shall be appointed from each level (elementary, middle, and high school). However, only the

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principal from the same level as the school at which the challenge originates shall serve on the review panel for the particular material.

3. Grade Level Instructional Staff Member. One instructional staff member who is a department head, grade level chair or team leader from the same level (elementary, middle, or high school) at which the challenge originates.
  4. Three Teachers. Three teachers from the same level at which the challenge originates shall be appointed by name.
  5. Four Parents. One shall be a parent of an elementary school student, one shall be a parent of a middle school student and two shall be the parents of high school students.
- Q. The committee's review shall be treated objectively, unemotionally, and in a businesslike manner and shall be conducted in the best interest of the students, the school, and the community. Efforts shall be made to meet with citizens who register concerns to consider their objections. Meetings of the committees convened for the purpose of resolving an objection by a parent or resident, must be noticed and open to the public in accordance with s. 286.011.
- R. The complainant shall be informed, in writing, in fifteen (15) working days after the committee's recommendation is received by the Superintendent.
- S. A School Board appeal may be requested by the complainant when the school and district-level appeals do not satisfactorily resolve the concerns. The School Board shall review recommendations from the school and district-level committees and shall render the final decision on the complainant's concern.
- T. The decision to remove challenged material from use shall, unless otherwise determined by the School Board, be effective at the grade level at which the material is in use and all lower grades.
- U. If a parent disagrees with the determination made by the school board, a parent may request the Commissioner of Education to appoint a special magistrate. The special magistrate shall determine facts relating to the school district's determination, consider information provided by the parent and the school district, and render a recommended decision for resolution to the State Board of Education within 30 days after receipt of the request by the parent. The State Board of Education must approve or reject the recommended decision at its next regularly scheduled

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meeting that is more than 7 calendar days and no more than 30 calendar days after the date the recommended decision is transmitted. The costs for the special magistrate shall be borne by the school district.

- V. Parents shall have the right to read passages at a Board Meeting from any material used for instructional purposes under 1006.28(2)(a)2 that is subject to an objection. If the school board denies a parent the right to read passages due to content that meets the requirements under s. 847.012 or is pornographic, the school district shall discontinue the use of the material.
- W. If the School Board finds any other material contains prohibited content depicting or describing sexual conduct as defined in s. 847.001(19) (unless such material is for a course required by s. 1003.46, s. 1003.42(2)(n)1.g., or s. 1003.42(2)(n)3., or identified by State Board of Education rule), that does not meet the students' needs and ability to comprehend the material presented or is inappropriate for the grade level and age group for which the material is used, the school district shall discontinue the use of the material for any grade level or age group where the use is inappropriate or unsuitable.
- X. Classroom Libraries. Materials in this category presently in the classroom which have been approved for classroom use shall remain available for continuing use by students. Materials acquired to replace or duplicate books or other materials which have already been approved may be made available for student use without resubmission of their titles to the school's media center. When new materials are added to the classroom library, a list of said new materials shall be submitted to the school's media center. Teachers shall apply the selection criteria set forth in Policy # \_\_\_\_\_ - Educational Media Materials Selection.

### STATUTORY AUTHORITY:

1001.41, 1001.42, F.S.

### LAW(S) IMPLEMENTED:

1001.43, 1006.28, 1006.29(5),  
1006.31, 1006.32, 1006.40 F.S.

### HISTORY:

ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY:

**EDUCATIONAL MEDIA MATERIALS SELECTION**

**4.22\*+**

- I. Objectives of Selection - The primary objective of the school's educational media center is to implement, enrich, and support the educational program of the school. The center shall provide a wide range of materials on all levels of difficulty, with diversity of appeal, and the representation of different points of view. The School Board asserts that the responsibility of the media center is to provide:
  - A. Instructional and supplemental materials that will enrich and support the curriculum, taking into consideration the varied interest, abilities, and maturity levels of the students being served.
  - B. Materials that will stimulate growth in factual knowledge, literary appreciation, aesthetic values, and ethical standards.
  - C. A background of information enabling students to make intelligent judgments in their daily life.
  - D. Materials on opposing sides of controversial issues in order that students may develop, under guidance, the practice of critical analysis of all media.
  - E. Materials representative of the many religious, ethnic, and cultural groups and their contributions to the heritage and culture of America and the world.
  - F. A comprehensive collection appropriate for the users of the media center placing principle above personal opinion and reason above prejudice in the selection of materials of the highest quality.
- II. Legal Responsibility for Selection. The School Board is legally responsible for all matters relating to the operation of the Gadsden County Schools. The responsibility for the selection of educational materials, regardless of whether the book is purchased, donated, or otherwise made available to students is delegated to a school district employee who holds a valid educational media specialist certificate. School principals are responsible for overseeing compliance with school district procedures for selecting school library media center materials. The School Board shall adopt and publish on its website the process for a parent to limit his or her student's access to materials in the school or classroom library.
- III. Parental Responsibility. Parents shall have the right to review materials in the media center and request that it be noted in the Student's library record that the student not be allowed to check out certain material.

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- IV. Criteria for Selection of Media Materials
- A. The standards to determine the propriety of the educational materials shall be pursuant to Florida Statutes.
  - B. First consideration shall be given to the needs of the individual school based on knowledge of the curriculum, of the existing collection, and of the needs of children and youth. Requests from users of the collection, (*i.e.*, administrators, faculty, parents, and students) shall be given high priority.
  - C. Materials shall be considered on the basis of accuracy of content, overall purpose, timeliness, importance of the subject matter, quality of the writing/production, readability and popular appeal, authoritativeness, comprehensiveness of material, reputation of the publisher/producer, reputation and significance of the author/artist/composer/producer, format and price.
  - D. In determining the suitability and value of the material included in the collection, consideration of the following elements must be given:
    - 1. Religion. Factual, unbiased material which represents all major religions
    - 2. Ideologies. Factual information on any ideology or philosophy that exerts a strong force in society
    - 3. Sex Education. Factual information, appropriate for the age group or related to the school curriculum
    - 4. Sex. Pornographic (as defined or prohibited under F.S. section 847.012), sensational, or titillating materials shall not be included
    - 5. Profanity. The fact that limited profanity appears in material shall not automatically disqualify a selection. However, care shall be taken to exclude materials using profanity in a lewd or detrimental manner and not in context with the material
    - 6. Science. Factual information about medical and scientific knowledge, without any biased selection of facts.
  - E. Gifts of media or money shall be accepted with the understanding that their use or disposition shall be determined by those persons having the

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responsibility for acquisitions, according to the same selection criteria and procedures as purchased materials.

### V. Procedures for Selection

A. In selecting materials made available to students through the district library media center, the school media specialist shall:

1. Consult with reputable, unbiased, professionally recognized reviewing periodicals and school community stakeholders (including, media staff, curriculum consultants, faculty, parents and community members).
2. Require that book selections meet the criteria set forth in s. 1006.40(3)(d). F.S.
3. Library media center collections will:
  - a. be based on reader interest,
  - b. support state academic standards and aligned curriculum
  - c. support the academic needs of students and faculty
4. When considering materials to be purchased, the media specialist shall follow these procedures:
  - a. Purchase materials which are outstanding and frequently used;
  - b. Periodically replace periodically worn or missing basic items;
  - c. Withdraw out-of-date or unnecessary items from the collection or items required to be removed pursuant to subparagraph 2; and replaced by new and age appropriate materials,
  - d. Purchase materials in many types of format: digital, e-books, electronically, soft or hard bound.
  - e. Examine sets of materials and materials acquired by subscription and purchase only material to fill a definite need.

B. District elementary schools must publish on their school website, a list of all materials maintained in the school library media center or required as a part of a school or grade-level reading list.

VI. Challenged Materials. Library materials deemed by some persons to be objectionable may be considered by others to have sound educational value. Any concerned parent, Gadsden County resident or employee of the district may

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request reconsideration of school library media. A county resident who is not the parent or guardian of a student with access to school district materials may not object to more than one material per month. When a complaint is made, the following procedure shall be followed:

- A. The library media specialist shall discuss the matter informally with the complainant explaining the selection procedures for library media materials. If the complainant accepts the explanation given by the media specialist, the reconsideration process concludes.
- B. If the explanation fails to resolve the objection, the principal will ask the complainant initiating the challenge to file, within two weeks, a formal written objection by completing a "Request for Reconsideration of Library Media" form which must reflect that the complainant has read the material in full. Failure to do so results in the conclusion of the reconsideration process.
- C. Upon receipt of the completed form "Request for Reconsideration of Library Media," the principal shall forward copies to the appropriate personnel on the School-level Review Committee (a committee of teachers, educational media specialists and parents of the school).
- D. The challenged material shall remain available for circulation during the reconsideration process OR the challenged materials shall not be removed immediately; however, such materials shall not be available for student use pending a final decision. Any material that is not a course material required by section 1003.46 or 1003.42 challenged based on being pornographic or prohibited by F.S. section 847.012 or depicting or describing sexual conduct as defined in F.S. section 847.001(19), must be removed within 5 school days after receiving the objection and remain unavailable to students of that school until the objection is resolved.
- E. The challenged materials shall be read and re-evaluated by the committee, considering the specific objections raised. The committee shall report its decision within fifteen (15) working days.
- F. The Complainant shall be informed in writing concerning the school-level committee's decision.
- G. District Review Committee. If the Complainant disagrees with the decision rendered by the school-level committee, an Appeal may be filed with the District.

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- H. The Superintendent shall appoint a District Review Committee with the following composition:
1. One representative of the Public Library Board;
  2. One representative of the general public at large; and
  3. One representative of a school parent organization.
  4. One principal from the level at which the complaint originated (K5, 6-8, or 9-12).
  5. Three school-level instructional staff members including the following:
    - a. One media specialist from the level at which the complaint originated;
    - b. One media specialist from another level; and
    - c. One classroom teacher from the level at which the complaint originated.
  6. Two district-level instructional staff members including the following:
    - a. One district-level instructional staff member from the level where the material is in question; and
    - b. The Supervisor of Technology and Instructional Media Services.
- I. The Review Committee, in carrying out its assigned function, shall:
1. Read, view or listen to the material in its entirety;
  2. Check general acceptance of the material by reading reviews and consulting recommended lists;
  3. Determine the extent to which the material supports the curriculum;
  4. Complete the "Checklist for Reconsideration of Library Media," judging the material for its strength and value as a whole and not in part; and
  5. Forward, within fifteen (15) working days, a written recommendation to the Superintendent.
- J. The Superintendent's designee will inform the complainant and the school's media specialist of the committee's decision to retain or withdraw the challenged material as recommended by the District Review Committee.
- K. If the complainant or the media specialist is dissatisfied with the District Review Committee's decision, a written appeal may be filed with the Superintendent. Failure of the complainant to file a written appeal within 30

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days of the District Review Committee's decision will result in a conclusion of the reconsideration process and the decision of the District Review Committee shall be final.

- L. The Superintendent shall, within 30 days of receipt of the appeal, send the complainant and the school media specialist a written decision. An appeal to the School Board of the Superintendent's decision must be filed within 10 days after the Superintendent's decision.
- M. The School Board shall consider the decision of the District Review Committee and the Superintendent and any other appropriate documentation (i.e. meeting summaries, material reviews, etc.). The decision of the School Board regarding appropriateness of a particular Library Media material item will be considered final.
- N. Library Media materials in question, can only be removed from circulation and/or used in the school district through the procedures of this policy.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**847.001(19), 847.012, 1000.21, 1001.43, 1003.42, 1003.46, 1006.28, 1006.34(2)(b), 1006.40 F.S.**

**HISTORY:**

**ADOPTED: \_\_\_\_\_**  
**REVISION DATE(S): \_\_\_\_\_**  
**FORMERLY:**

**FOREIGN EXCHANGE STUDENTS****5.15+**

- I. The School Board recognizes the positive cultural benefits to the students, staff, and the community in meeting students from other countries and having nonimmigrant students with citizenship in countries other than the United States as members of the student body of the District. A foreign exchange student may be enrolled in a Gadsden County school provided that the student:
- A. Is sponsored by a program listed with and approved by the Council on Standards for International Educational Travel (CSIET). The representatives from the approved Foreign Exchange Student Program must secure written acceptance from the Student Services department prior to placement and enrollment in the District schools.
  - B. Is at least fifteen (15) years or age but has not attained the age of eighteen and one-half (18 ½) years of age at the time of enrollment. Proof of age must be documented by a birth certificate or passport.
  - C. Agencies must arrange for host family placements with American host family that resides in the county and has been approved by the sponsoring program prior to the student leaving their home country. Exchange students must be enrolled and start attending classes no later than the first day of the first semester each year for full-year placements and the first day of the second semester each year for second-semester placements.
  - D. Shall gain legal entry into the United States with a J-1 Exchange Visa, required INS documents, and present to the District the general enrollment documents required by all students.
  - E. The Foreign Exchange Program must certify that financial resources are sufficient to cover all expenses for the student, including funds to cover school lunches.
  - F. Provides an academic transcript from the home school with English translation.
  - G. Provides evidence of sufficient English proficiency to function successfully in the academic level in which he/she is enrolled.
  - H. Meets immunization requirements in accordance with Florida statutes.

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- I. Has health, accident and liability insurance coverage that is valid in the United States.
- II. A student shall be enrolled for a minimum of one (1) semester or a complete school year [two (2) semesters].
- III. The student shall be subject to the *Code of Student Conduct*.
- IV. Eligibility for participation in athletics shall be consistent with Florida High School Athletic Association and School Board rules.
- V. The Superintendent or designee shall approve the admission of each foreign exchange student.
- VI. The Superintendent shall develop procedures for implementing the foreign exchange student program.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.  
8 C.F.R. 214 et seq.,  
8 U.S.C. 1101 (Immigration Reform and Control Act)**

**LAW(S) IMPLEMENTED:**

**1001.43, 1006.07**

**HISTORY:**

**ADOPTED: \_\_\_\_\_**

**REVISION DATE(S): \_\_\_\_\_**

**FORMERLY:**

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### CONTROLLED OPEN ENROLLMENT

5.23\*+

- I. The School District shall develop a *Controlled Open Enrollment Plan* that will be approved by the School Board and considered part of this policy. This plan will enable the District to consider student assignment based on parental preference when requested by the parent as defined by Florida Statutes. Schools must accept students throughout the school year as capacity becomes available by grade level. ~~The plan shall be in effect beginning with the 2017-2018 school year.~~
- II. The plan shall include but not be limited to the following:
  - A. Eligibility requirements;
  - B. Application process;
  - C. Forty-five (45) day time period for accepting applications;
  - D. Method of determining capacity of schools;
  - E. Capacity determination for each District school by grade level, updated every 12 weeks;
  - F. Identification of schools that have not reached capacity;
  - G. Class size standards;
  - H. Lottery procedure for determining student assignment if transfer requests exceed available space;
  - I. Provision for a parent to request placement of siblings within the same school;
  - J. Appeals process for hardship cases;
  - K. Availability of transportation options required by law or available through the District or in the community ; and
  - L. The availability of funds for transportation under ss. 1002.394, 1002.395, and 1011.68; and
  - M. ~~Method and timeline for notifying a parent of his/her child's placement for the next school year.~~ Maintain a wait list of students who are denied access due to capacity and notify parents when space becomes available throughout the year.

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- III. The plan and process for implementing the plan must
  - A. Adhere to federal desegregation requirements;
  - B. Maintain socioeconomic, demographic, and racial balance;
  - C. Allow a student to remain at the chosen school until he/she completes the highest grade level at the school; and
  - D. Maintain existing academic eligibility criteria for public school choice programs.
- IV. Students residing in the District shall not be displaced by a student from another district who is seeking enrollment through the open enrollment provisions.
- V. Preferential treatment shall be provided for
  - A. Dependent children of active duty military personnel whose move resulted from military orders;
  - B. Children who have moved due to foster care placement in a different school zone;
  - C. Children who have moved due to a court-ordered change in custody as a result of separation or divorce;
  - D. Children who have moved due to the serious illness or death of a custodial parent;
  - E. Students at multiple session schools; and
  - F. Students residing in the District.
- VI. The *Controlled Open Enrollment Plan* shall be available on the District website.
- VII. The process for participating in controlled open enrollment shall be posted on the District website with a list of schools that have not reached capacity, the application for participation, and the deadline for submitting the request to participate in controlled open enrollment.
- VIII. The District shall report the number of students participating in public school choice by type as required by the Department of Education.

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- IX. The *Controlled Open Enrollment Plan* and the process for implementing the plan shall be reviewed annually. The Superintendent shall present the plan and any recommended changes to the School Board for consideration.

**STATUTORY AUTHORITY:** 1001.41, 1001.42, F.S.

**LAW(S) IMPLEMENTED:** 1000.21, 1001.41, 1001.42, 1001.43, 1001.51, 1002.20, 1002.31, 1002.38, 1002.39, 1002.394, 1002.395, 1011.68, 1013.35, F.S.

**HISTORY:** ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW

## CHAPTER 5.00 – STUDENTS

### ZERO TOLERANCE FOR SCHOOL RELATED CRIMES

5.32\*+

- I. It is essential that schools be safe and orderly to provide environments that foster learning and high academic achievement. The District shall strive to protect students, staff, visitors and volunteers from harm and to protect victims of crime from further victimization. In a disciplinary action, there is a rebuttable presumption that the actions of a student who intervened for the defense of others or in the student's own self-defense, was using only the amount of force necessary, to stop a violent act against a student, staff, or volunteer that was necessary to restore or maintain the safety of others. This policy applies to conduct on School District property, school or District provided transportation and at any school or District sponsored activity. This policy implements the zero tolerance policy as outlined in Florida Statutes.
  
- II. Acts that pose a serious threat to school safety are those acts that endanger the life or safety of a student, staff member or other person on campus or at a school or District sponsored activity. Such acts include but are not limited to
  - A. Aggravated battery;
  - B. Armed robbery;
  - C. Arson;
  - D. Battery or aggravated battery on a teacher or other school personnel;
  - E. Kidnapping or abduction;
  - F. Murder;
  - G. Manslaughter;
  - H. Possession, use or sale of a controlled substance;
  - I. Possession, use or sale of any explosive device;
  - J. Possession, use or sale of any firearm or weapon;
  - K. Sexual battery.

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- III. Acts that are considered petty misconduct may disrupt the educational process but do not endanger the life or safety of an individual. Such acts include but are not limited to
- A. Cellular telephone violation;
  - B. Defiance of authority;
  - C. Disruption, minor;
  - D. Dress code violation;
  - E. Eating or drinking on the bus;
  - F. Forgery;
  - G. Horseplay;
  - H. Leaving campus without permission;
  - I. Lying or misrepresentation;
  - J. Profanity;
  - K. Vehicle parking violation.
- IV. The District shall establish agreements with the county sheriff's office and local police department(s) that provide for reporting conduct that threatens school safety and obtaining assistance from the appropriate law enforcement agency. Law enforcement consultation is not required for petty acts of misconduct which are not a threat to school safety.
- V. The District shall report to the appropriate law enforcement agency any act that poses a threat to the safety or welfare of students, staff and other persons on school property or at school events or is a serious violation of law. The following acts when committed on School District property or at a District activity shall be reported to the appropriate law enforcement agency:
- A. Alcohol violation;

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- B. Alcohol, sale or distribution;
- C. Arson;
- D. Battery;
- E. Bomb or biochemical threat;
- F. Breaking and entering or burglary;
- G. Disruption of school, major;
- H. Drug use, sale or distribution;
- I. Explosives, possession or use;
- J. Extortion;
- K. False alarm;
- L. Firearms violation;
- M. Gang-related activity;
- N. Hate crime;
- O. Illegal organization, membership;
- P. Robbery;
- Q. Sexual battery;
- R. Sexual harassment;
- S. Sexual misconduct;
- T. Sexual offense;

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- U. Stalking;
  - V. Trespassing;
  - W. Weapons violation;
  - X. Any felony as defined by Florida Statutes.
- VI. Consultation with law enforcement is required when a student commits more than one misdemeanor, to determine if the act should be reported.
- VII. The school principal shall notify all school personnel of their responsibility to report to the principal or his/her designee crimes or incidents posing a threat to school safety and ensure the incident is properly documented.
- VIII. Students found to have committed one of the following offenses on school property, school sponsored transportation or during a school sponsored activity shall be expelled, with or without continuing educational services, from the student's regular school for a period of not less than one (1) full year and be referred to the criminal justice or juvenile justice system:
- A. Bringing a firearm or weapon as defined in Chapter 790, Florida Statutes, to school, to any school function, or onto any school-sponsored transportation or possessing a firearm at school.
  - B. Making a threat or false report as defined in Florida Statutes Sections 790.162 and 790.163 respectively, involving school or school personnel's property, school transportation or a school-sponsored activity.
  - C. Assault or battery on specified officials or employees in violation of Section 784.081, Florida Statutes.
  - D. Hazing as defined in 1006.135, Florida Statutes.
- IX. When a student is formally charged with a felony or a delinquent act that would be a felony if committed by an adult, the Superintendent shall notify appropriate personnel including the principal, the transportation director, the student's classroom teachers, the student's bus driver and other school personnel who directly supervise the student.

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- X. The School Board may assign the student to a disciplinary program for the purpose of continuing educational services during the period of expulsion.
- XI. The Superintendent may consider the one (1) year expulsion requirement on a case-by-case basis and request the School Board to modify the requirement by assigning the student to a disciplinary program or second chance school if the request for modification is in writing and it is determined to be in the best interest of the student and the school system.
- XII. If a student committing any of the offenses in this policy is a student with a disability, the School Board shall comply with the applicable State Board of Education rules.
- XIII. Before the expiration of an expulsion period, the threat management team will meet to make a recommendation to the Superintendent on whether the expulsion period should be extended. Upon receiving the threat management team's recommendation, the Superintendent will determine if the expulsion period will be extended and, if the expulsion period is extended, what educational services will be provided. Written notice shall be given to the student and the student's parent(s) of the recommendation to extend the expulsion period in accordance with Section 1006.08(1).
- XIV. Any student found to have committed a violation of Section 784.081(1), (2) or (3), Assault or Battery on Specified Officials or Employees shall be expelled or placed in an alternative school setting or other program as appropriate. Upon being charged with the offense, the student shall be removed from the classroom immediately and placed in an alternative school setting pending disposition.
- XV. A student or his/her parent may request a review by the Superintendent of any disciplinary action taken by the District. Such request must be submitted in writing to the Superintendent within ten (10) days of the imposition of disciplinary action.

**LAW(S) IMPLEMENTED:** 120.57(1), 775.08, 784.081, 790.162, 790.163, 985.04, 1001.42, 1001.43, 1001.54, 1003.31, 1003.42, 1006.07, 1006.08, 1006.09, 1006.13, 1006.135, 1006.14, 1012.28, F.S.

**STATE BOARD OF EDUCATION RULE(S):** 6A-6.03311

**HISTORY: ADOPTED:** \_\_\_\_\_ **REVISION DATE(S):** \_\_\_\_\_ **FORMERLY:**

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Revised: 07/8/25

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PAEC 5.32\*+

## CHAPTER 5.00 – STUDENTS

### STUDENT USE OF CELLULAR TELEPHONES AND OTHER COMMUNICATION DEVICES

5.37\*+OPTION 2

- I. Personal telephones and other wireless communication devices may be brought to school with the following conditions applying:
  - A. Elementary and middle school students may not use a wireless communications device during the school day.
  - B. High school students may not use a wireless communication device during instructional time, except when expressly directed by a teacher solely for educational purposes. The student code of conduct will designate the locations within the school buildings where a high school student may use his or her wireless communications device with the express permission of a school administrator.
  - C. Devices must be silenced during school hours.
  - D. If emergency calls to or from students are necessary they should be placed through the school office and not to or from the student's telephone.
  - E. Devices should be kept secure to prevent theft (e.g., vehicles, purses, backpacks, lockers).
  - F. A student will be allowed to use a wireless communication device during the school day in accordance with:
    - i The student's individualized education plan;
    - ii The student's 504 accommodation plan issued under s. 504 of the Rehabilitation Act of 1973; or
    - iii A doctor's note from a physician licensed under Chapter 458 or Chapter 459 certifying in writing that the student requires the use of a wireless communications device based upon valid clinical reasoning or evidence.
- II. Violation of these provisions shall result in the confiscation of the personal telephone or other communication devices and its return only to the parent, as defined by Florida Statutes. If the student is of majority age, then he/she may be prohibited from possessing a phone or other communication devices on campus.

- III. The use of personal telephones or other communication devices at school events shall not be limited by this policy; however, the principal shall have full authority to promulgate rules that implement all provisions herein.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**1000.21, 1001.43, 1003.04, 1003.31, 1006.07,  
1006.08, 1006.09, 1006.145, F.S.**

**HISTORY:**

**ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: NEW**

**STUDENT ATTENDANCE**

**5.40\*+**

- I. A student who is absent without the principal's approval shall have his/her parent(s), as defined by Florida Statutes, report such absences to the school center in the manner prescribed by the *Code of Student Conduct*.
  - A. The *Code of Student Conduct* shall prescribe attendance requirements including, but not limited to, provisions for excused and unexcused absences, opportunities to make up work assignments, and reporting absences.
  - B. Students shall be excused from any examination, study, or work assignments for observance of a religious holiday or because the tenets of his/her religion forbid secular activity at such time. The school principal shall implement this provision on an individual basis pursuant to Florida Statutes and State Board of Education rule.
  - C. Students diagnosed with autism spectrum disorder may be excused from school to attend medical appointments necessary to receive therapy for autism spectrum disorder, including, but not limited to, applied behavioral analysis, speech therapy and occupational therapy.
  - D. No adverse or prejudicial effects shall result to any student who avails himself/herself to the provisions of this rule.
- II. Student absences must be tracked on a daily basis and parents contacted as required by law.
- III. A person designated by the Superintendent or his/her designee shall investigate truancy problems and non-enrollment issues.
  - A. When a student who is subject to compulsory school attendance has been absent as set forth in 1003.26, the Superintendent/designee may file a truancy petition seeking early truancy intervention with the circuit court.
    - i The designee may also refer the student to a child study team for review and recommendations on remediating the truancy; or
    - ii The designee may refer the case to the department of Juvenile Justice's authorized agent for families in need of services.
  - B. When a student subject to compulsory school attendance is required to be enrolled in school and is not enrolled the designee:
    - i Must report the case to the Superintendent. The Superintendent must refer the case to the child study team at the school; and
    - ii May refer the case to the Department of Juvenile Justice's authorized agent for families in need of services.

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If the parent refuses to cooperate or enroll the child in school within 15 days after referral of the case to the child study team, the Superintendent must make a report to law enforcement and refer the case to the Office of the State Attorney. The Superintendent or designee must give written notice in person or by return-receipt mail to the parent that criminal prosecution is being sought for nonattendance.

- C. The designee will distribute the Department of Children and Families information guide that explains the process for obtaining assistance for a child in need of services or for a family in need of services and the community services and/or resources available to parents upon request or deemed to be in need including parents of truant children.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**985.03, 1000.21, 1001.43, 1003.21,  
1003.23, 1003.24, 1003.26, 1003.27 F.S.**

**STATE BOARD OF EDUCATION RULE(S):**

**6A-1.044, 6A-1.09514**

**HISTORY:**

**ADOPTED: \_\_\_\_\_**  
**REVISION DATE(S): \_\_\_\_\_**  
**FORMERLY: \_\_\_\_\_**

## CHAPTER 5.00 – STUDENTS

### ADMINISTRATION OF MEDICATION

### 5.62\*+ OPTION 1

- I. Administration of Prescription Medication
  - A. Each school principal shall designate a staff member(s) to administer medications. The staff member(s) at each school shall be trained annually by the registered nurse.
  - B. Administration of prescription medications during school hours is discouraged unless a physician determines that a student's health needs require medication during school hours. The *Code of Student Conduct* shall set forth provisions for administering prescription medications.
  - C. Instructions on using a prescription shall be provided by a physician or described on the medication container provided by the physician or pharmacist.
  - D. All prescription medications shall be delivered to the office/clinic with the following information provided:
    1. Diagnosis;
    2. Reason for giving;
    3. Name and purpose of medication;
    4. Time the medication is to be given;
    5. Specific instructions on the administration of the medication;
    6. Approximate duration of medication;
    7. Beginning date - Ending date;
    8. Allergies;
    9. Side effects;

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10. A note signed by the student's parent(s), as defined by Florida Statutes, to grant permission for administering the prescription medication;
  11. Medication to be counted with two (2) persons signing.
- 
- E. First dosage of any new medication shall not be administered during school hours because of the possibility of an allergic reaction.
  - F. Prescription medication which is kept at school shall be stored in a secure place under lock and key with the student's name attached. Only authorized staff who administer said medication shall have access to it.
  - G. A student with a special health condition(s) such as asthma, diabetes, pancreatic insufficiency, cystic fibrosis or hypersensitivity may carry prescription medication for emergency situations on self if approved by his/her physician and his/her parent. The approval of the physician and the parent and information regarding the medication required in IV. must be on file in the office/clinic. A student who has permission to self-administer emergency medication may carry the medication on the school bus or at any school related activity. The principal shall notify the bus driver and the transportation department regarding such students.
  - H. A record shall be maintained on each student who receives a prescription medication during school hours, including the time each dose of prescription medication was administered. These records shall be made available daily to the principal and the county health nurse.
  - I. Field Trips - The requirements for the administration of medication while students are away from school property or on official school business shall be the same as those while on school property. All medications including nonprescription medications that are taken on field trips or other official school business must be in the original container. Only trained personnel will administer medication away from the school site except for students who have permission to self-administer emergency medications.
  - J. A student may possess and use a medication regulated by the US Food and Drug Administration for over-the-counter use to treat and/or relieve

## CHAPTER 5.00 – STUDENTS

headaches while on school property or at a school-sponsored event or activity without a physician's note or prescription.

### II. Administration of Emergency Medication

#### A. Epinephrine

1. Schools may purchase and maintain a supply of epinephrine autoinjectors to use when a student is having an anaphylactic reaction. The medication shall be kept in a secure location accessible only to trained personnel.
2. The School Board shall adopt a protocol, developed by a licensed physician, for the administration of epinephrine in emergency situations.
3. Only school personnel who are trained to recognize an anaphylactic reaction and certified to administer an epinephrine auto-injector or a person who is authorized by an authorized health care practitioner shall be permitted to administer this medication; however, the autoinjector may be given to a student who is authorized to self-administer an epinephrine auto-injector.
4. All schools serving students in K-8 shall provide training to an adequate number of school personnel and contracted personnel on the recognition of an anaphylactic reaction and the administration of epinephrine delivery device.
5. Under the provisions of Florida Statutes, the District trained and certified personnel, or an uncertified person who administers an epinephrine auto-injector, under the authorization of an authorized health care provider, shall not be liable for any injury resulting from the administration of an auto-injector, provided that school personnel were trained or authorized as provided by law, followed the established protocol and believed that the student was having an anaphylactic reaction.
6. For a student in grades K-8 that has an emergency action plan for anaphylaxis, the plan must be accessible at all times when the student is on school grounds, whether during the school day or participating at school in a school-sponsored activities.

- B. Emergency Opioid Antagonist (“EOA”). The School Board recognizes that the opioid epidemic is a public health crisis and access to opioid-related overdose reversal medication can be life-saving. The following protocols for

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the administration of EOA in emergency situations are adopted to assist a person at risk of experiencing an opioid-related overdose.

1. Definitions
  - a. Drug overdose: an acute medical condition, including, but not limited to, severe physical illness, coma, mania, hysteria or death, which is the result of consumption or use of one or more controlled substances causing an adverse reaction.
  - b. Emergency Opioid Antagonist (EOA): is an FDA approved medication that blocks the effects of opioids administered from outside the body and may be obtained, pursuant to state law, to treat individuals who are experiencing, or may be experiencing, an opioid related overdose.
  - c. Opioids are illegal drugs including, but not limited to, heroin, as well as prescription medications used to treat pain such as morphine, codeine, methadone, oxycodone (OxyContin, Percodan, Percocet), hydrocodone (Vicodin), fentanyl, hydromorphone (Dilaudid), and buprenorphine.
2. The Superintendent shall adopt Administrative Guidelines governing the procurement, maintenance and use of EOA at school, for use in emergency situations and emergency notification requirements. The Superintendent will consult with a licensed health professional when developing the Administrative Guidelines.
3. The Administrative Guidelines shall:
  - a. Specify the individuals (by position) employed by the School Board who may, in accordance with law, procure EOA;
  - b. Include the physician-established protocol(s), as required by law;
  - c. Identify the location(s) in each school building where EOA shall be stored;
  - d. Specify the conditions under which EOA must be stored, replaced, and disposed of;
  - e. Specify the individuals (by position) employed by or under contract with the School Board, in addition to a licensed school nurse, who are authorized to access and use EOA in emergency situations;
  - f. Specify the training that Board employees or contractors must complete before being authorized to access and administer EOA; and



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location(s) designated by the school nurse that is only accessible by the individuals' authorized to administer EOA.

- 7. Training
  - a. School nurses shall be trained in the use of EOA by the \_\_\_\_\_ County Department of Health.
  - b. School Departments are encouraged to send other staff to be trained, including but not limited to coaches, guidance counselors, teachers, etc.
  - c. Training for designated staff shall occur annually prior to the beginning of each school year and throughout the year, as needed.
  
- 8. Parent Notification
  - a. Prior notice to the parents of a student of the administration of EOA is not required.
  - b. If EOA has been administered to a student, immediately following the administration, the school shall provide notice to the parent/guardian of the student who received EOA.

**STATUTORY AUTHORITY:** **1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:** **381.88, 381.887, 381.885, 499.003, 768.13, 1000.21, 1001.43, 1002.20, 1002.22, 1006.062, 1014.06 F.S.**

**STATE BOARD OF EDUCATION RULE(S):** **6A-6.0251, 6A-6.0252, 6A-6.0253**

**STATE DEPARTMENT OF HEALTH RULE(S):** **64F-6.004**

**HISTORY: ADOPTED:** \_\_\_\_\_ **REVISION DATE(S):** \_\_\_\_\_ **FORMERLY:**

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### STUDENT RECORDS

5.70\*+

School Board Rules and procedures for maintaining student records shall be consistent with Florida Statutes, including the “Parents’ Bill of Rights”, State Board of Education rules, and federal laws relating to Family Educational Rights and Privacy Act and Privacy Rights of Parents and Students. The Superintendent shall be responsible for interpreting this rule and the school principal shall be responsible for controlling and supervising student records, following all rules on student records, and interpreting rules on student records to the school staff, students, and the community.

- I. Procedures on student records shall be approved by the School Board and contained in the *Student Educational Records Manual*. Included shall be provisions of the Federal requirements relating to the surveying of students, the collecting of information from students for marketing purposes, and certain nonemergency medical examinations.
- II. Definitions
  - A. Education records means records that are directly related to a student and that are maintained by the District or a party acting on behalf of the District, as defined in 20 USC Section 1232g(a)(4).
  - B. Eligible Student means a student who has reached 18 years of age or is attending a postsecondary institution, at any age.
  - C. Online educational service means computer software, mobile applications (apps), and web-based tools that students or parents are required to use and access through the internet and as part of a school activity or function.
  - D. Student means any individual who is or has been in attendance in a district school and regarding whom the District maintains education records.
  - E. Parent or parents, includes parents or guardians of students who are or have been in attendance at a school or institution.
  - F. Personally identifiable information or “PII” means information that can be used to distinguish or trace a student’s identity either directly or indirectly through linkages with other information, as defined in 34 CFR §99.3. PII includes, but is not limited to, direct identifiers (such as a student’s or other family member’s name), indirect identifiers (such as a student’s date of birth, place of birth, or mother’s maiden name), and other personal identifiers (such as a student’s social security number or Florida Education Identifier (FLEID) number. PII also includes information that, alone or in combination, is linked or linkable to a

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- specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty.
- G. Therapeutic treatment plan means a plan that identifies the mental health diagnosis, or condition, the therapy or intervention goal(s), the type of school-based mental health intervention, and the school-based mental health services provider responsible for providing the mental health intervention or therapy.
- H. Therapy progress notes means notes maintained by a school-based mental health services provider that summarize the focus and progress toward treatment goals(s) of each therapy or intervention session.
- I. Third-party vendor or Third-party service provider means any entity, whether public or private, that provides services to the Board through a contract or agreement. The term does not include the Florida Department of Education or the Department's contractors and subcontractors.
- III. ~~Parents, as defined by law,~~ and students shall be notified annually of their rights regarding education records.
- IV. The District shall not collect or retain information including biometric information restricted by §1002.222, F.S.
- V. The District acknowledges important information relating to a minor child should not be withheld inadvertently or purposefully, from the parent, including information relating to the minor child's health, well-being, and education, while the minor child is in the custody of the school district.
- VI. Parents or eligible students have the right to access and review all school records related to the minor child including but not limited to, the right to access school safety and discipline incidents as reported pursuant to section 1006.07 (7) and (9), F.S.
- VII. The individual records of children enrolled in the Voluntary Prekindergarten Education Program shall be maintained as confidential records exempt from the public records law as required by Florida Statutes.

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- VIII. A school may release a student's education records to partners to an interagency agreement among the Department of Juvenile Justice, the school, law enforcement authorities and other signatory agencies as allowed by law.
- IX. Directory Information. The District shall make available, upon request, certain information known as directory information without prior permission of the parents or eligible student. The District shall charge fees for copies of designated directory information as provided in State law. Directory information means information contained in an education record of a student that would not generally be considered harmful or an invasion of privacy if disclosed. The Board designates as student directory information: a student's name; photograph; address; telephone number, if it is a listed number; e-mail address; date and place of birth; participation in officially recognized activities and sports; height and weight, if a member of an athletic team; dates of attendance; grade level; enrollment status; date of graduation or program completion; awards received; and most recent educational agency or institution attended.
- A. An annual written notice shall be given to inform parents and eligible students of their rights of access, waiver of access, challenge and hearing, privacy, categories of personally identifiable student information designated as directory information data, and the location and availability of the District's policy on education records of students. Parents or eligible students may, by providing a written statement to the principal within two (2) weeks of the first day of the school year or entry into the school system request that all specific portions of directory information for that specific student not be released.
- B. Directory information shall not be provided to any organization for profit-making purposes, unless the request is approved, in a nondiscriminatory manner, by the Superintendent.
- C. In accordance with Federal law, the District shall release the names, addresses, District-assigned e-mail addresses (if available), and telephone listings of students in grades ten through twelve (10-12) to a recruiting officer for any branch of the United States Armed Forces or an institution of higher education who requests such information. Such data shall not be released if the eligible student or student's parents submit a written request not to release such information. The recruiting officer is to sign a form indicating that any information received by the recruiting officer shall be used solely for the purpose of informing students about military service and shall not be released to any person other than individuals within the recruiting services of the Armed

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Forces. The Superintendent is authorized to charge mailing fees for providing this information to a recruiting officer. A secondary school student or parent of the student may request that the student's name, address, District assigned e-mail address (if available), and telephone listing not be released without parental consent.

- X. Information contained in education records must be classified and retained in accordance with F.A.C. 6A-1.0955 and this policy as follows:
  - A. Category A: Information for each student which must be kept current while the student is enrolled and retained permanently in the manner prescribed by Section 1001.52(2), F.S.
  - B. Category B: Information which is subject to periodic review and elimination when the information is no longer useful in the manner prescribed by Section 1001.52(3), F.S.
  
- XI. Where records are opened to parents or eligible students, schools shall make available a member of the professional staff to interpret the record and shall provide copies upon request and payment of the current District copy rate, which shall not exceed the maximum rate for copies of public records as set forth in F.S. Chapter 119. The copy rate will include the actual reproduction costs and will not include the labor costs for retrieval. The copy rate may be waived by the District.
  
- XII. School officials shall provide requesting parents or eligible students an opportunity for a hearing to challenge the content of their child's or eligible student's school records, to ensure that the records are not inaccurate, misleading, or otherwise in violation of the privacy or other rights of students, and to provide an opportunity for the correction or deletion of any such inaccurate, misleading, or otherwise inappropriate data contained therein.
  - A. Parent or eligible student may request in writing an informal meeting with the custodian of the record for the purpose of requesting the correction, deletion, or expunction of any inaccurate, misleading, or otherwise inappropriate data or material contained in the student record.
  - B. If the parties at the informal meeting agree to make deletions, to expunge material, or to add a statement of explanation or rebuttal to the file, such agreement shall be reduced to writing and signed by the parties, and the appropriate school officials shall take the necessary actions to implement the agreement. If an agreement is not reached, notification of the denial and of the right to a formal hearing shall be made in writing to the parent or eligible student with a copy to the Superintendent or designee.

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- C. Upon the request of a parent or eligible student, a formal hearing shall be held. The hearing shall be requested, in writing, within ten (10) days of the written notice of denial at the informal meeting, to the Superintendent or designee, who shall appoint a hearing officer. The hearing officer may be any official of the school system with no direct interest in the outcome of the hearing. The hearing officer shall convene and conduct the hearing and shall render a decision in writing to all concerned parties within ten (10) days of the conclusion of the hearing. Such hearing shall be held within a reasonable period of time but in no case shall be held more than thirty (30) days from the date of the written request.
  - D. The parents or eligible student, and officials of the school shall be afforded a full and fair opportunity to present evidence relevant to the issue(s) raised. The hearing shall be recorded and available to all parties. However, the record of such hearings are exempt from disclosure under F.S. Chapter 119.
  - E. If the decision of the hearing officer is that the records are not inaccurate, misleading, or otherwise in violation of privacy rights, the parent or eligible student shall be allowed to comment in writing on the information in the education record and set forth any reasons for disagreeing with the decision. This written response shall be filed in the education records of the student.
- XIII. Student information that is confidential and exempt shall not be released except when authorized by §1002.221, F.S.
- XIV. Disclosure of Personally Identifiable Information (PII)
- A. Prior Written Consent
    - 1. Prior written consent of the parent or eligible student shall be obtained prior to disclosing PII of the student other than directory information. The written consent shall include: signature of the parent or eligible student; date; specification of records or information to be disclosed; purpose of the disclosure; and the party or class of parties to whom a disclosure is to be made.
    - 2. Disclosures of PII of the student will be made only on the condition that the party or parties to whom the information is disclosed shall not disclose the information to any other party without prior written consent of the parent or eligible student, as appropriate. PII of a student disclosed to an institution, agency, or organization may be used by its officers, employees, and agents, but only for the purpose for which the disclosure was made. The District presumes the parent or eligible student has the authority to grant permission for disclosure of PII of a

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student unless the District has been provided with evidence that there is a legally binding instrument or State law or court order governing such matters as divorce, separation, or custody which provides to the contrary.

### B. Without Prior Written Consent

1. PII or records of a student may be released to the following persons or organizations without the prior written consent of the eligible student or the student's parent:
  - a. Officials of schools, school systems, career centers, or public postsecondary educational institutions in which the student seeks or intends to enroll; and a copy of such records or reports shall be furnished to the parent or student upon request.
  - b. Other school officials, including teachers within the educational institution or agency, who have a legitimate educational interest in the information contained in the records.
2. The United States Secretary of Education, the Director of the National Institute of Education, the Assistant Secretary for Education, the Comptroller General of the United States, or State or local educational authorities who are authorized to receive such information subject to the conditions set forth in applicable Federal statutes and regulations of the United States Department of Education, or in applicable State statutes and rules of the State Board of Education.
3. While the disclosure of PII without consent is allowed under the audit exception, it is recommended that whenever possible the administration either release de-identified information or remove the students' names and social security identification numbers to reduce the risk of unauthorized disclosure of PII.
4. Any entity receiving PII pursuant to a study, audit, evaluation or enforcement/compliance activity must comply with all FERPA regulations. Further, the entity must enter into a written agreement with the Board delineating its responsibilities in safeguarding the disclosed information. Specifically, the entity must demonstrate the existence of a sound data security plan or data stewardship program, and must also provide assurances that the PII will not be re-disclosed without prior authorization from the Board. Further, the entity conducting the study, audit, evaluation or enforcement/compliance activity is required to

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destroy the disclosed information once it is no longer needed or when the timeframe for the activity has ended, as specified in its written agreement with the Board.

- XV. Student records may be disclosed to a court of competent jurisdiction in compliance with an order of that court or the attorney of record in accordance with a lawfully issued subpoena, upon the condition that the student and the student's parents are notified of the order or subpoena in advance of compliance therewith by the educational institution or agency.
- XVI. If the District initiates legal action (a lawsuit) against a parent, or if the parent initiates legal action against the District. In such circumstances, the District may disclose to the court, without a court order or subpoena, the education records of the student that are relevant for the District to proceed with legal action as the plaintiff or to defend itself.
- XVII. Record of Disclosures. A record of any requests or disclosures of PII of a student shall be maintained except for disclosures to the parent or eligible student; disclosure of directory information; or to any other school officials with a legitimate educational interest. The record of requests for disclosure shall include the following: the parties who have requested or obtained personally identifiable student information, the legitimate interests of the persons requesting or obtaining the information, and date parental/eligible student consent was obtained.
- XVIII. Disclosures for Health or Safety Emergencies. In the event of a health or safety emergency, disclosure of PII of a student may be made by school officials. Such emergency situations shall be declared in writing to the Superintendent by a recognized legal official with authority to declare such emergency. The declaration of a health or safety emergency shall include the need for specific personally identifiable student information, the time requirements for the information, and the parties to whom the information is disclosed who are responsible for utilizing the information to deal with the emergency.
- XIX. Transfer of Student Records. District, upon receiving a written request for another school, public or private, within or out of State, shall transfer within five (5) school days the records of the student.

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### A. The records to be transferred shall include:

1. Category A and B (including disciplinary records with respect to suspension and expulsion) records as defined by Rule 6A-1.0955, F.A.C.
2. Verified reports of serious or recurrent behavior patterns, including substantive and transient threat management evaluations and intervention services; and
3. Psychological evaluations, including therapeutic treatment plans and therapy or progress notes created or maintained by School District or charter school staff, as appropriate.
4. Non-threats as described in F.A.C. 6A-1.0955 must not be transferred with a student's educational record, unless one of the following conditions are met:
  - a. The parent of the student who was the subject of a non-threat finding requests that the record be retained in the student's file;  
or
  - b. The threat management team has made a determination that the non-threat finding must be retained in order to ensure the continued safety of the school community or to ensure the well-being of the student. Such determination and reasoning for maintaining the record must be documented with the non-threat finding. When this determination is made, the threat management team must re-evaluate the decision on an annual basis to determine if the record is no longer useful. The student's age and length of time since the original assessment must be considered in those evaluations.

- XX. Reporting of student database information shall comply with these safeguards.
- A. Data reported to the Florida Department of Education shall not disclose a student's name or identity unless required by Florida Statutes;
  - B. Data shall not be stored in a single file or released in such a manner that a complete student profile can be reported unless specified by Florida Statutes; and
  - C. Data shall be protected from unauthorized use at all times.

XXI. Social security numbers may be collected from students

## CHAPTER 5.00 – STUDENTS

- A. To be used as student identification numbers as allowed by §1008.386, F.S. until the Department of Education has issued a student identification number;
  - B. To facilitate the processing of student scholarships, college admission and other applications; and
  - C. For other purposes when consent of the parent or adult student is granted.
- XXII. Required use of online educational services by students and parents. In order to protect a student's PII from potential misuse and in order to protect students from data mining or targeting for marketing or other commercial purposes, the Board requires the review and approval of any online educational service that students or their parents are required to use as part of a school activity (1) regardless of whether there is a written agreement governing student use, (2) whether or not the online educational service is free, and (3) even if the use of the online educational service is unique to specific classes or courses. The following requirements also apply to online educational services:
- A. The Superintendent is responsible for reviewing the online educational service's terms of service and privacy policy for compliance with State and Federal privacy laws, including FERPA and its implementing regulations, the Children's Online Privacy Protection Act (COPPA), 15 U.S.C. 6501-6506, and F.S. 1002.22;
  - B. The Superintendent is responsible for the review and approval of online educational services that will be required for students to use;
  - C. Parents and eligible students will be notified via [ ] email [ ] any time they are required to use an online educational service that collects student PII;
  - D. If student PII will be collected by the online educational service, parents and eligible students will be provided notification regarding the information that will be collected, how it will be used, when and how it will be destroyed, and the terms of re-disclosure.
- XXIII. The Board will not utilize any online educational service that will share or sell a student's PII for commercial purposes without providing parents a means to either consent or disapprove.
- XXIV. If a student is required to use an online educational service, the Board will include on its website a description of the student PII that may be collected, how it will be used, when it will be destroyed and the terms of re-disclosure. The website will also include a link to the online educational service's terms of service and privacy policy, if publicly available.

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- XXV. Contracts or agreements with third-party vendors. All contracts or agreements executed by or on behalf of the Board with a third-party vendor or a third-party service provider must protect the privacy of education records and student PII contained therein. Any agreement that provides for the disclosure or use of student PII must:
- A. require compliance with FERPA, its implementing regulations, and F.S. 1002.22;
  - B. where applicable, require compliance with COPPA, 15 U.S.C. 6501-6506, and its implementing regulations; ensure that only the student PII necessary for the service being provided will be disclosed to the third party;
  - C. prohibit disclosure or re-disclosure of student PII unless one of the conditions set forth in F.A.C. 6A 1.0955(11)(b) has been met.
  - D. Contracts or agreements with a third-party vendor or third-party service provider may permit the disclosure of student PII to the third party only where one or more of the following conditions has been met:
    - 1. the disclosure is authorized by FERPA and 34 CFR §99.31;
    - 2. the disclosure is authorized by the Board's directory information provisions set forth in this policy and implemented in accordance with FERPA and 34 CFR §99.37; or
    - 3. the disclosure is authorized by written consent of an eligible student or parent. Consent must include, at a minimum, an explanation of who the student PII would be disclosed to, how it would be used, and whether re-disclosure is permitted. Any re-disclosure must meet the requirements of F.A.C. Rule 6A-1.0955(11)(b) and this policy.

**STATUTORY AUTHORITY:** 1001.41, 1001.42, F.S.

**LAW(S) IMPLEMENTED:** 119.07(1), 119.071, 1001.43, 1001.52, 1002.22, 1002.221, 1002.222, 1002.72, 1003.25, 1008.386, 1014, et. Seq., F.S.; F.A.C. 6A-1.0955; 20 USC §1232 f, g, h, and i (34 CFR PART 99); P.L. 103-382 (34 CFR PAR 99); 20 USC 1400 et. seq., Individuals with Disabilities Act; Privacy Rights of Parents and Students – P.L. 90-247

**HISTORY:** ADOPTED: \_\_\_\_\_ REVISION DATE(S): \_\_\_\_\_ FORMERLY:

## CHAPTER 5.00 – STUDENTS

### ATHLETICS

### 5.80 option 2+

- I. Each school may establish a board of control for athletics to include the school principal, instructional staff members, the athletic director, and any other member deemed appropriate by the school principal.
- II. All District high schools and schools with middle grades shall be members of the Florida High School Athletic Association, Inc. (FHSAA) and shall be governed by the rules and regulations adopted by FHSAA. Students who participate in athletics shall meet eligibility requirements established by FHSAA and the School Board. Membership dues will be paid from the internal accounts of each respective school.
- III. Students practicing or participating in any type of interscholastic athletics shall provide proof of accident insurance covering medical expenses of any injury sustained in a sport. The principal shall be responsible for obtaining proof, as evidenced by a copy of the insurance card and a signed statement from the student's parent(s), as defined by Florida Statutes, of the student's insurance prior to practice or participation in interscholastic athletics. Such insurance may be made available to the parent(s) through the school, or the parent(s) may submit evidence that insurance has been provided through another source.
- IV. No student shall engage in practice or participate in any interscholastic game without the written permission of the student's parent(s)/legal guardian(s) and a current physical examination as required by Florida High School Athletic Association being on file.
- V. Interscholastic Participation: To be eligible to participate in interscholastic extracurricular student activities, a student must:
  - A. Maintain a grade point average of 2.0 or above on a 4.0 scale, or its equivalent, in the previous semester or a cumulative grade point average of 2.0 or above on a 4.0 scale, or its equivalent, in the courses required by s. 1003.43(1).
  - B. Maintain satisfactory conduct and, if a student is convicted of, or is found to have committed, a felony or a delinquent act which would have been a felony if committed by an adult, regardless of whether adjudication is withheld, the student's participation in interscholastic extracurricular activities is contingent upon established and published district school board policy.

## CHAPTER 5.00 – STUDENTS

- VI. The Superintendent shall develop appropriate administrative procedures for the operation of the interscholastic athletics program. Such procedures should provide for the following safeguards:
- A. Prior to enrolling in the sport, each participant shall submit to a thorough physical examination as defined by Florida Statutes; and a parent/legal guardian shall report any past or current health problems along a physician's statement that any such problems have or are being treated and pose no threat to the student's participation. Physicals are valid for 365 days..
  - B. Any student wanting to participate in middle school and/or high school athletics must complete a mandatory Cardiology Report: Electrocardiogram (ECG) as a part of the student's athletic packet and must:
    - 1. Have a mandatory electrocardiogram (ECG) screening prior to participating in his/her first athletic sport in middle school and again prior to participating in his/her first athletic sport in high school; or
    - 2. Decline the electrocardiogram (ECG) screening each year of athletic participation. **\*\* if mandatory to participate this should read:** Parents/students who decline the electrocardiogram (ECG) screening will not be permitted to participate in any athletic program.
  - C. Any student who is found to have a health condition which may be life-threatening to self or others shall not be allowed to participate until the situation has been analyzed by a medical review panel who has determined the conditions under which the student may participate. Pursuant to F.S. 1006.20(2)(d), the District shall not be liable for any student with a health condition who has been authorized to play by the parent/legal guardian if the parent/legal guardian of the student objects in writing to the student undergoing a medical evaluation because such evaluation is contrary to his/her religious beliefs or practices.
  - D. Any student who incurs an injury requiring a physician's care is to have the written approval of a physician prior to the student's return to participation.
  - E. To minimize health and safety risks to student athletes and maintain ethical standards, school personnel, coaches should never dispense.

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supply, recommend, or permit the use of any drug, medication, or food supplement solely for performance-enhancing purposes.

- F. The superintendent and school principal will require that sportsmanship, ethics, and integrity characterize the way the athletic program is conducted and the actions of students who participate.
- G. All documentation for Physicals (FHSAA Form EL2), FHSAA Consent and Release from Liability Certificate (FHSAA Form EL3) that covers concussions, sudden cardiac arrest, and heat related illnesses, the ECG screening Consent Form and Release of Liability will be maintained by the Athletic Director for seven (7) years.
- VII. FHSAA Form EL3 also provides information for parents and students on Sudden Cardiac Arrest and Heat related Illnesses. Additional Information on Exertional Heat Illness is available in School Board Policy 4.23.
- VIII. Pursuant to Florida Statutes licensed medical personnel who act as volunteers for school events and agree to render emergency care or treatment shall be immune from civil liability for treatment of a participant in any school-sponsored athletic event, provided such treatment was rendered in accordance with acceptable standards of practice and was not objected to by the participant.
- IX. An automatic external defibrillator (AED) will be available for use, if needed, at every preseason and regular season interscholastic contest and at every FHSAA state championship series contest. Staff will be trained to use such equipment.
- X. All students shall be subject to all School Board rules and to the *Code of Student Conduct* while attending athletic events and practices.
- XI. In order for a student to be eligible to participate in interscholastic extracurricular student activities, he/she must meet all of the requirements established by the Florida High School Athletic Association consistent with Florida Statutes and maintain satisfactory conduct, as defined by the District *Code of Student Conduct*. If a student is convicted of an on- or off-campus felony or a delinquent act which would have been a felony if committed by an adult, regardless of whether adjudication is withheld, the student's participation in interscholastic extracurricular activities will be suspended for the balance of the school year.
- XII. A report of an alleged violation of this standard of conduct shall be submitted to the principal or his/her designee for investigation. If the principal or his/her designee determines that a violation has occurred, the student and his/her parent

**CHAPTER 5.00 – STUDENTS**

shall be notified in writing, of the suspension from school sponsored extracurricular activities.

**STATUTORY AUTHORITY:** **1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:** **768.135, 1000.21, 1001.43, 1002.20, 1002.31, 1006.07, 1006.15, 1006.16, 1006.20, F.S.**

**HISTORY:** **ADOPTED: \_\_\_\_\_**  
**REVISION DATE(S): \_\_\_\_\_**  
**FORMERLY:**

## CHAPTER 6.00 – HUMAN RESOURCES

### APPOINTMENT OR EMPLOYMENT REQUIREMENTS

6.17\*

Any person desiring employment shall file a completed application on the form provided by the Superintendent.

#### I. Qualifications

- A. Must be of good moral character.
- B. Must have attained the age of eighteen (18) years with the exception of students employed by the Board.
- C. Must not be ineligible for employment under 1012.315, F.S., if applying for an instructional, administrative or any other position requiring direct contact with students.

#### II. Certificate Requirements

Each applicant for an instructional or a certificated administrative position shall hold a certificate, have a receipt from the Florida Department of Education acknowledging that an application has been filed and that issuance of the certificate is pending, or have the proper license to perform services.

- A. To be considered for a position, an applicant shall be duly qualified for that position in accordance with state law, regulations of the Florida Department of Education and the approved job description. If it appears that the applicant is eligible for proper certification, appointment may be made subject to the conditions set forth in the annual contract of employment as approved by the School Board.

## CHAPTER 6.00 – HUMAN RESOURCES

- B. Any person not holding a valid Florida certificate at the time of employment shall be required, upon initial employment, to make application to the Florida Department of Education for such a certificate, through the Personnel Services office of the District. When such certificate is received, it must be filed with the office of the Superintendent. If the Department of Education declines to issue a certificate, the person's employment shall be terminated immediately. Failure to file such certificate, except for good cause as determined by the Superintendent, shall result in the termination of employment.

### III. Interviews and Appointments

- A. Interview teams, including those with community representatives, shall reasonably reflect the District's diverse racial, ethnic, and gender composition.
- B. The Superintendent or designee shall monitor and ensure that appointments and assignments are consistent with the District's intent of maintaining a diverse work force.

### IV. Driving Record

- A. The driving record of each applicant for the position of school bus operator or for any position that would require the person to drive a School Board vehicle shall be reviewed to determine if the record contains any infractions of the driving code that would make the applicant unqualified for the position in accordance with the District safe driver plan.
- B. The driving record of each current school bus operator shall be reviewed prior to the first day of the fall semester and periodically during the school year to determine if the record contains any infractions of the driving code that would

## CHAPTER 6.00 – HUMAN RESOURCES

make the operator unqualified for the position in accordance with the District safe driver plan. The driving record of any employee who is required to drive a School Board vehicle shall also be reviewed periodically during the year to determine whether the employee may continue in the position.

### V. Initial Employment

- A. Any offer of employment with the School District is conditioned on submission of fingerprints and photograph as required by Florida Statute and a background investigation by the Superintendent or designee and District Criminal Background Check (CBC) committee. After a job offer, but prior to beginning employment with the District, all candidates for all positions must undergo a criminal and employment background check (including verification of work authorization status through the E-Verify system) to determine suitability for employment. The application for employment shall inform applicants they are subject to criminal background checks and advise applicants that failure to be truthful on the application about prior criminal history will be grounds for ineligibility or dismissal from employment.
- B. As a condition of employment and prior to beginning work, an applicant who has received a conditional job offer must undergo background screening as required by Florida Statute by filing a complete set of fingerprints and photograph taken by an authorized law enforcement officer or an employee of the District trained to take fingerprints. The fingerprints and photograph shall be submitted to the Care Provider Background Screening Clearinghouse (Clearinghouse), the Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI). The applicant shall be required to pay for full costs of processing at the time of fingerprinting.
- C. A Criminal Background Check (CBC) committee shall be established to review the criminal history of all persons nominated for initial employment. The CBC committee shall obtain criminal background information for

## CHAPTER 6.00 – HUMAN RESOURCES

applicants through requests to the Care Provider Background Screening Clearing House (Clearinghouse), Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI). The CBC committee shall include, but not be limited to, the Director of Personnel Services, the District EEO Officer, and a representative of the County Sheriff's Department.

- D. When the fingerprint or background check reports are returned, the committee shall review both the application and the report(s) concerning the individual. The CBC committee will compare the information provided by the new employee with the information received from the FDLE Clearinghouse, and/or the FBI pursuant to Florida Statute.
  
- E. The Superintendent or designee shall conduct employment history checks of applicants for instructional, administrative or any other positions requiring direct contact with students. The employment history check shall include, but not be limited to, screening through the use of educator screening tools described in law and contact with each previous employer. All findings shall be documented. If the Superintendent is unable to contact a previous employer, he/she shall document all efforts to contact the previous employer. For all other applicants, the CBC committee or its designee shall contact or attempt to contact all prior employers for a minimum of the past ten (10) years and all private or public educational institutions by which the applicant was previously employed while age eighteen (18) or older. The committee shall document all attempts to contact previous employers.
  
- F. No applicant who has received a conditional job offer shall begin work before his/her fingerprints and photograph are processed, the criminal and preemployment investigation is completed, and a determination is rendered as to suitability for employment.
  
- G. Based upon the facts of an application, criminal background check or other valid or reliable data sources, applicants who are, or have been convicted

## CHAPTER 6.00 – HUMAN RESOURCES

of certain serious offenses may be denied employment by the School District. As used in this section the term conviction is defined as a finding of guilt, a plea of guilty, or a plea of *nolo contendere*, or a verdict of guilty. The withholding of adjudication or the entry of an order sealing or expunging the record requiring a pre-trial intervention or pre-trial diversion shall not be considered an exception to this section. Other information derived from the pre-employment investigation, which indicates the applicant may not be suitable for employment by the School District, may be grounds for denying employment to an applicant.

- H. An applicant shall be disqualified from employment in any position requiring direct contact with students if he/she is ineligible for employment under 1012.315, F.S.
- I. Any instructional or noninstructional persons under contract to the School District to operate student programs, student teacher, persons participating in short-term teacher assistance experiences or field experiences who have district contact with students must meet the requirements of Section V.A., B., E, and F. Such persons may not be in direct contact with students if ineligible under 1012.315, F.S.

### VI. Current Employees

- A. Whenever a personnel investigation of a complaint against an employee is required, a criminal background check may be conducted as part of the investigation.
- B. Instructional personnel shall be removed from the classroom within 24 hours of the District being notified by law enforcement or a self-reporting by the employee of the employee being arrested for a felony offense or for a misdemeanor offense listed in s. 435.04(2), to determine the potential impact on the student health, safety and welfare.

## CHAPTER 6.00 – HUMAN RESOURCES

- C. Instructional personnel and administrative personnel must self-report within 48 hours to the Superintendent or his/her designee any arrest for a felony offense or for a misdemeanor offense listed in s.435.04(2). The self-reporting is not considered an admission of guilt.
- D. Instructional and administrative personnel must self-report any conviction, finding of guilt, withholding of adjudication, commitment to a pre-trial diversion program, or entering a plea of guilty or nolo contendere for any criminal offense other than a minor traffic violation within 48 hours after the final judgment.
- E. If it is discovered during the period of employment that a regular employee has a prior criminal record and that the employee was requested to provide this information at the time of hire, but did not do so, the employee may be subject to disciplinary action, including dismissal for submitting false information on the employment application, or otherwise having misled the District.
- F. If it is discovered during the period of employment that an employee has a prior criminal record and no falsification of an application nor attempt to mislead occurred, the record shall be reviewed by the CBC committee. The committee shall consider all information, including any mitigating conditions, and report findings of fact, possible mitigating circumstances and recommendations for action to the Superintendent. The employee shall have the opportunity to respond in writing to the findings and recommendation. The Superintendent shall review the record, recommendation, and response before taking appropriate action. Appeal of the Superintendent's action shall follow collective bargaining agreements or School Board policy, as appropriate.
- G. Instructional personnel and noninstructional or contractual personnel who have direct contact with students or have access to or control of school funds must meet the screening requirements described in law every five (5) years in accordance with the statutory re-screening schedules. An employee with a break in service of more than 90 days from a position that requires screening, must be re-screened if the employee is returning to a position that requires screening. Personnel whose fingerprints have not been maintained by the Department of Law Enforcement are required to be re-fingerprinted.

## CHAPTER 6.00 – HUMAN RESOURCES

H. An employee whose criminal record after employment would disqualify him/her from employment shall be subject to disciplinary action up to and including termination.

### VII. Acceptance of Appointment

Failure to signify acceptance of appointment within ten (10) days after receipt of the official notice of appointment shall be considered a rejection of the offer and the position shall be declared vacant.

### VIII. Reconsideration and Appeal

A. Applicants who have been denied employment, and probationary employees who have been denied permanent employment, on the basis of their criminal record, drug screening and/or background check, may request reconsideration by the CBC committee only if they present new information not previously available to the committee.

B. Applicants who have been denied employment, and probationary employees who have denied permanent employment, because of their criminal record and/or background check, may appeal to the Superintendent. Applicants and probationary employees shall receive written notice of the right to appeal the decision by the CBC committee to the Superintendent. Their appeal must be in writing and may respond to the findings and decision of the CBC committee. If new information is to be submitted, the applicant must first request reconsideration by the CBC Committee. The Superintendent's decision shall be final.

IX. The District shall ensure that all aspects of the recruitment and selection process are job-related and are consistent with business necessity so as to ensure equal employment opportunity. Neither the District nor its agents shall engage in any discrimination with respect to employment in violation of any state or federal laws.

## CHAPTER 6.00 – HUMAN RESOURCES

Applicants shall be informed of the complaint procedure that may be used should they allege discrimination.

**STATUTORY AUTHORITY:** 1001.41, 1012.22, 1012.23, F.S.

**LAW(S) IMPLEMENTED:** 288.061, 381.0056, 435.12, 448.095,  
1001.42, 1001.43, 1012.01, 1012.22, 1012.27,  
1012.315, 1012.32, 1012.39, 1012.465,  
1012.55, 1012.56, 1012.799 F.S.

**STATE BOARD OF EDUCATION RULE(S):** 6A-3.0141

**HISTORY:** ADOPTED: \_\_\_\_\_  
REVISION DATE(S): \_\_\_\_\_  
FORMERLY: \_\_\_\_\_

**CERTIFICATION OF ADMINISTRATIVE AND INSTRUCTIONAL PERSONNEL**

**6.20\***

No person shall be employed or continued in employment if he/she does not hold or is ineligible to hold a Florida Educator's Certificate, a local certificate, or a certificate issued by a Florida school district that has a reciprocal agreement with the School District or holds a professional license. However, a person may be employed under emergency conditions, pursuant to Florida Statutes, or may qualify as noncertificated instructional personnel pursuant to School Board rule. The staff member shall be responsible for maintaining a valid certificate. The staff member shall register his/her certificate and each certificate re-issuance or renewal in the District office as soon as the Department of Education issues the new validity period on the certificate.

- I. The Superintendent shall designate a certification contact person to work directly with the Bureau of Educator Certification, Florida Department of Education, to assist personnel with certification issues.
  - A. If an individual employed by the District does not achieve a passing score on any subtest of the general knowledge examination, the District must provide information regarding the availability of state-level and district level supports and instruction to assist in achieving a passing score.
  - B. Information must include state-level test information guides, school district test preparation resources and preparation courses offered.
  
- II. An individual nominated for an instructional position shall be properly certificated, be eligible for certification, meet conditions prescribed in State Board of Education rules or qualify for employment or re-employment as a non-degreed vocational education or adult education teacher based on School Board rule. All persons applying for employment are governed by the law and rules in effect at the time of application for issuance of the initial certificate or employment, provided that continuity of certificates or employment is maintained.
  
- III. Pursuant to Sections 1012.39, 1012.55 and 1012.57, employment of temporary instructors, teachers of adult education, non-degreed teachers of career education, adjunct educators, career specialists, and experts in the field, each school district will establish the minimal qualifications for the issuance of \*\* County Public Schools Certificates. Such certificates establish eligibility for employment, but do not confer a right to employment.
  - A. The School Board defines an adjunct educator as a teacher who has expertise in the subject area to be taught. A teacher shall be considered to have expertise in the subject area to be taught if the teacher demonstrates sufficient subject area mastery through passage of a subject area test. The district is permitted to issue adjunct certificates to qualified applicants.
  - B. Adjunct certificate holders should be used primarily to enhance the diversity of course offerings offered to all students.

**CHAPTER 6.00 – HUMAN RESOURCES**

- C. Adjunct teaching certificates issued for full time teaching positions are valid for no more than three (3) years and are nonrenewable.

**STATUTORY AUTHORITY:** 1001.41, 1012.22, 1012.23, F.S.

**LAW(S) IMPLEMENTED:** 1001.43, 1011.60, 1012.24, 1012.54, 1012.55,  
1012.56, 1012.57, F.S.

**STATE BOARD OF EDUCATION RULE(S):** 6A-1.0501, 6A-1.0502, 6A-1.0503

**HISTORY:** **ADOPTED:** \_\_\_\_\_ **REVISION DATE(S):** \_\_\_\_\_ **FORMERLY:**

## CHAPTER 6.00 – HUMAN RESOURCES

### RECORDS AND REPORTS

6.31\*

All School Board employees shall faithfully and accurately maintain records and file reports as may be required by Florida Statutes, State Board of Education rules, and School Board rules, or as the Superintendent may deem necessary for the effective administration of the District school system. Such records and reports shall include:

- A. any determination to withhold from a parent information regarding the provision of any services to support mental, physical, or emotional well-being of the parent's minor child. Any such determination must be based solely on child-specific information personally known to the school personnel and documented and approved by the school principal or designee. The determination must be annually reviewed and re-determined.
- B. student attendance, property inventory, personnel, school funds and other types of information.

Reports shall be submitted on forms prescribed for such purposes at designated intervals or on specified dates. All such reports shall be filed by the designated time. The Superintendent may withhold any salary warrants until the required report is submitted in acceptable form. School Board employees who resign shall receive the final salary warrant when all reports are current and officially checked.

**STATUTORY AUTHORITY:**

**1001.41, 1012.22, 1012.23, F.S.**

**LAW(S) IMPLEMENTED:**

**1001.43, 1012.22, 1012.53, F.S.**

**HISTORY:**

**ADOPTED: \_\_\_\_\_**  
**REVISION DATE(S): \_\_\_\_\_**  
**FORMERLY:**

**EMPLOYMENT OF NONDEGREED VOCATIONAL, AND  
ADULT INSTRUCTIONAL, AND FINE AND PERFORMING  
ARTS PERSONNEL**

**6.143\*+**

The Superintendent is authorized to develop a procedural manual for the employment of nondegreed vocational and adult instructional personnel which is entitled Qualifications for Employment of Nondegreed Full Time and Part-time Vocational, Part-time Adult Instructional Personnel, and fine and performing arts instructors per Florida Statutes. These procedures shall be consistent with Florida Statutes and shall be approved by the School Board. The manual shall be published and made available to persons who are seeking employment as nondegreed vocational, adult education, or fine and performing arts instructors.

- I. Qualifications must include, but are not limited to the requirements:
  - A. The teacher must submit a complete set of fingerprints in the same manner as required by s. 1012.32:
  - B. The teacher must submit documentation of education and successful experience, including documentation of:
    - 1. A high school diploma or the equivalent;
    - 2. Completion of 3 years of full time successful experience or the equivalent of part-time experience in the teaching specification area.

**STATUTORY AUTHORITY:**

**1001.41, 1012.22, 1012.23, F.S.**

**LAW(S) IMPLEMENTED:**

**1001.43, 1012.32,  
1012.36, 1012.39, F.S.**

**HISTORY: ADOPTED: \_\_\_\_\_ REVISION DATE(S): \_\_\_\_\_**

**FORMERLY:**

## CHAPTER 7.00 - BUSINESS SERVICES

### GRANT MANAGEMENT

7.25\*+

- I. The Superintendent shall seek grant funds to expand the financial capabilities of the District and provide additional resources to enhance educational opportunities and to support student learning and performance.
- II. All grant monies awarded to the District shall be used in accordance with applicable federal and state laws and rules, grantor rules, and School Board policies.
- III. For projects utilizing federal funds, the District shall adhere to the requirements of OMB Uniform Administrative Requirements Uniform Grant Guidance (UGG). In the event that state requirements are more stringent than federal requirements, state mandates shall be followed.
- IV. The Superintendent shall review grant opportunities, authorize the development of proposals and develop procedures for grant administration that include but are not limited to:
  - A. Application process for grant funds including School Board approval;
  - B. Procurement of materials and equipment;
  - C. Standard of conduct including conflict of interest;
  - D. Property control;
  - E. Cash management;
  - F. Record maintenance;
  - G. Financial reporting;
  - H. Protection of personally identifiable information; and
  - I. Internal evaluation of accomplishments as related to program goals.

## CHAPTER 7.00 - BUSINESS SERVICES

### V. Grant Administration

- A. The administration of grants will adhere to all applicable Federal, State, and grantor rules and regulations, including the terms and conditions of the Federal awards, and School District policies and procedures.
- B. The Superintendent and/or Board Chairman are authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.
- C. Written amendments that change the original scope of the grant shall be promptly presented to the Board for approval.
- D. Employee positions established through using grant funding shall terminate when the related grant funding ceases.
- E. The department handling each grant will confirm closure of all grants to the Superintendent.
- F. All Federal funds received by the District will be used in accordance with the applicable Federal law and regulations and the terms and conditions of the Federal award. Each draw of Federal monies shall be aligned with the District's payment progress (whether reimbursement, cash advance, or a combination). When funds are permitted to be drawn in advance, all draws will be equal in magnitude as closely as administratively feasible, to the magnitude of the related program expenditures. When restricted, such monies will be used to supplement programs and funding and not to supplant or replace existing programming or current funding.

### VI. Financial Management

The financial management of grant funds shall follow all applicable Federal, State, local and grantor rules, regulations, and assurances, as well as District policies and administrative procedures.

The District shall provide for the following:

- A. Identification, in District accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance (CFDA) title and number. Federal award identification

## CHAPTER 7.00 - BUSINESS SERVICES

number and year, name of the Federal agency and name of the pass-through entity, as applicable.

- B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of the grant.
- C. Records that identify adequately the source and application of funds provided for Federally-funded activities. These records must contain information pertaining to the Federal awards and be supported by source documentation including the:
  - 1. authorizations
  - 2. obligations
  - 3. unobligated balances
  - 4. assets
  - 5. expenditures
  - 6. income and interest
- D. Effective control over, and accountability for, all funds, property, and other assets. The District must adequately safeguard all assets and assure that they are used solely for authorized purposes. The District must:
  - 1. establish and maintain effective internal control over the Federal award that provides reasonable assurance that the District is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award;
  - 2. comply with Federal statutes, regulations, and the terms and conditions of the Federal award;
  - 3. evaluate and monitor its compliance with statutes, regulations, and the terms and conditions of the Federal award;
  - 4. take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings;
  - 5. take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.
- E. Comparison of expenditures with budget amounts for each Federal award.

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- F. Insurance coverage for real property and equipment, if applicable, equivalent to such property owned by the District.
- G. Recordkeeping and written procedures to the extent required as may be required by Federal, State, local and grantor rules, and regulations pertaining to the grant award and accountability, including, but not limited to, the following areas:
1. cash management
  2. allowability
  3. conflict of interest
  4. procurement
  5. equipment management
  6. conducting technical evaluations of proposals and selecting recipients
  7. compensation and fringe benefits
  8. travel
    - a. Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the District's travel policy and administrative guidelines. The travel authorization paid for with Federal funds must include documentation that demonstrates that (1) the participation in the event by the individual traveling is necessary to the Federal award; and (2) the costs are reasonable and consistent with the District's travel policy.
    - b. Transportation costs incurred for freight, express, cartage, postage, and other transportation services relating either to goods purchased, in process, or delivered under the grant are allowable. Costs that are readily identified with the items involved may be charged directly as transportation costs or added to the cost of such items. Outbound freight, if reimbursable under the terms and conditions of the Federal award, should be treated as a direct cost. When identification with the materials received cannot readily be made, inbound transportation cost may be charged to the appropriate in-

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direct cost accounts if the non-Federal entity follows a consistent, equitable procedure in this respect.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**1001.43, 1001.51, 1008.385, 1010.01, F.S.**

**2 CFR 200, 20 USC 7906**

**HISTORY:**

**ADOPTED: \_\_\_\_\_**

**REVISION DATE(S): \_\_\_\_\_**

**FORMERLY: NEW**

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### SCHOOL FOOD SERVICE PROCUREMENT POLICY AND FUNDS 7.31\*+

The School Board adopts the following Procurement Policy that will govern all purchasing activities related to any aspect of the National School Lunch and Breakfast Programs. This policy provides guidance to school personnel and vendors on acceptable and required procurement practices. The Superintendent shall develop written procedures for conducting the District's Food Service Program(s) and include purchasing thresholds to ensure compliance with all federal, state, and local procurement policies. The School Board recognizes the importance of complying with the procurement rules, regulations, and policies set forth in 7 CFR 210, 2 CFR 200, and Chapter 5P-2, Florida Administrative Code. As required by 7 CFR 210 and 2CFR 200 the School Board incorporates the following elements:

- I. Buy American. The School District adheres to 7 CFR 210.21(d) and USDA Policy Memo SP 38-2017 to ensure compliance with the Buy American provision requiring the District to purchase, to the maximum extent practicable, domestic commodities or products. This Buy American provision supports the mission of the Child Nutrition Programs, which is to serve children nutritious meals and support American agriculture.
  - A. There are two limited exceptions when non-domestic foods may be purchased. These exceptions, as determined by the District, are:
    1. The food or food product is not produced or manufactured in the United States in sufficient and reasonably available quantities of a satisfactory quality; or
    2. Competitive bids reveal the cost of a United States food or food product is significantly higher than the non-domestic product.
  - B. In the event a non-domestic agricultural product is to be provided, the vendor must obtain advanced, written approval to use the product from the District.
- II. Comparability. To ensure true competition takes place, the District will maintain reasonable product specifications adequately describing the products to be purchased and the volume of planned purchases based upon pre-planned menu cycles.

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- III. Competition. It is the goal of the District to ensure its goods and services are procured in an openly competitive manner. To ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements.
- IV. Unnecessary and Duplicative Items. The District strives to avoid unnecessary or duplicative items. Consideration will be given to consolidating or breaking out procurements to obtain a more economical purchase. When appropriate, an analysis is made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.
- V. Documentation. The District will maintain all procurement records and any other significant materials to detail the history of all procurement efforts for the current year and the preceding five years. At a minimum, the following documents will be maintained:
- A. Written rationale for the method of procurement;
  - B. A copy of the original solicitation, including informal requests for quotes;
  - C. Proof of public announcement, if applicable;
  - D. All questions received from potential vendors;
  - E. All answers provided to potential vendors;
  - F. Proof of public posting of questions and answers, if applicable;
  - G. All quotes, bids, and proposals received from potential vendors;
  - H. Proof of the public bid opening, if applicable;
  - I. All quote comparisons, bid tabulations, and proposal evaluations; including all determinations for responsible and responsive vendors and all disqualifications of potential vendors.
  - J. The basis for vendor selection;
  - K. Any resulting contracts, including all amendments;
  - L. All receipts, invoices, and records of payment; and
  - M. Any claims of vendor noncompliance with a contract.
- VI. Code of Conduct. This program is governed by the District's Code of Conduct, and applies to all personnel, employees, directors, agents, officers, volunteers, or any

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person(s) acting in any capacity concerning procurement for the food service program(s).

- VII. Procurement Review Process. On an annual basis an internal program review will be conducted by a staff person who is not associated with the food service procurement process. This review is to be summarized in written form and kept with the other required program documentation.
- VIII. Contract Administration. Purchases are checked or verified by designated staff to assure that all goods and services are received, and prices verified. All invoices and receipts are signed, dated, and maintained in the documentation file.
- IX. Small, Minority, Women owned Business and Labor Surplus. The District has taken steps to assure that minority businesses, women's business enterprises and labor surplus area firms are used, when possible, as required in 2 CFR 200.321 and F.S. 287.057. These steps include:
- A. Placing qualified small and minority businesses and women's business enterprises on solicitation lists;
  - B. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources;
  - C. Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses, and women's business enterprises;
  - D. Establishing delivery schedules, where the requirement permits, to encourage participation by small and minority businesses, and women's business enterprises; and
  - E. Using the services and assistance, as appropriate, of such organizations as the U.S. Small Business Administration and the Florida Department of Management Services' Office of Supplier Diversity's MyFloridaMarketPlace Certified Vendor Directory.

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- X. Food Service Director Duties. The Food Service Director or authorized staff member(s) shall:
- A. To work with staff and students in developing acceptable menus for breakfast and lunch.
  - B. To keep program menus up to date by testing and using new products and seeking feedback from staff and program participants.
  - C. To conduct a cost analysis for any goods or services anticipated to determine the total annual expenditure so the correct procurement method will be followed.
  - D. To compile market orders or requisitions for purchases which accurately reflect the total quantities of required foods to be ordered per (day, week, or month).
  - E. To place and confirm orders with vendors or make plans to purchase the required items.
  - F. To follow all applicable federal, state, and local procurement policies or ensure that all applicable federal, state, and local procurement policies are followed when purchasing is conducted by a procurement agent.
  - G. To work with vendors on a fair and equal basis.
  - H. To conduct an in-house procurement review once per year to ensure program compliance and to seek guidance or technical assistance when necessary.
  - I. To submit Capital Expenditure Requests to FDACS prior to any capital expenses being paid and equipment purchases being made when over \$10,000 per unit.

School food service funds shall be considered part of the District School Fund and shall be subject to all requirements applicable to the District School Fund such as budgeting, accounting, reporting, and purchasing.

- XI. Daily deposits of school food service funds shall be made by authorized personnel in a bank(s) designated by the School Board.

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- XII. Revenue from the sale of all items handled by the Food Service Department shall be considered school food service income. This includes income from sale of cans, bottles, jars, rice bags, swill, and similar items. Such funds shall not be expended as cash.
- XIII. All payments from school food service funds shall be made by check or wire transfer.
- XIV. School food service funds shall be used only to pay regular operating costs.
- XV. Any loss of records, cash, or supplies through theft or otherwise shall be reported immediately to the Superintendent's office. Such losses shall be itemized and a copy of the report submitted with the regular reports.
- XVI. Funds shall be collected and expended in compliance with United States Department of Agriculture regulations.
- XVII. The Board shall annually adopt prices charged to students and adults who participate in the food services program.
- XVIII. ~~The Superintendent shall develop written procedures for conducting the District's food services program.~~

### STATUTORY AUTHORITY:

**1001.41, 1001.42, F.S.**

### LAW(S) IMPLEMENTED:

**287.057, 570.981, 1001.43, 1010.05, 1010.20, F.S.**

**7 CFR 210; 2 CFR 200**

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**STATE BOARD OF EDUCATION RULE(S):** **6A-1.001, 6A-1.012, 6A-1.087**

**STATE DEPARTMENT OF AGRICULTURE  
AND CONSUMER SERVICES RULE(S):** **5P-1.003**

**HISTORY:**

**ADOPTED:** \_\_\_\_\_  
**REVISION DATE(S):** \_\_\_\_\_  
**FORMERLY:**

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### SAFETY

8.10\*+

- I. The principal shall cooperate with the Police Department, the Highway Patrol, and the County Sheriff's Department in providing safe conditions for students. School safety patrol units are encouraged.
- II. The principal, bus drivers, teachers, school food service personnel, and custodians shall strive to protect the physical welfare of each student.
- III. The principal shall remove hazards where possible and shall report in writing to the Superintendent all other known hazards. Barbed wire shall not be used on school grounds except by the School Board's authorization.
- IV. Students shall be given information which encourages compliance with the safety belt usage law by means of appropriate courses such as driver education, health, and safety.
- V. A child under the age of sixteen (16) shall wear appropriate headgear as required by law for any equine activity on a public school site. Students shall wear appropriate headgear when participating in an off campus, school sponsored equine activity as required by law.
- VI. The District shall annually conduct a self-assessment of safety and security practices. Based upon this self assessment and other concerns, if applicable, the Superintendent shall present appropriate recommendations to the School Board for increasing safety and security and the School Board shall take such actions as it deems necessary and appropriate to address safety and security in the District or at individual sites.
- VII. School Environmental Safety
  - A. Incident Reporting. The Superintendent shall develop and implement procedures for timely and accurate reporting of incidents related to school safety and discipline and shall provide training to appropriate personnel in accordance with law and State Board of education rules.
    - i. The District will utilize Florida's School Environmental Safety Incident Reporting (SESIR) Statewide Report on School Safety and Discipline Data to report the 26 incidents of crime, violence and disruptive behaviors that occur on school grounds, on school transportation, and at off-campus, school sponsored events to the Department Of Education.

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- ii. The Superintendent will annually report to the Department of Education the number of involuntary examinations, as defined in section 394.455, F.S., that were initiated at a school, on school transportation, or at a school-sponsored activity.
  - iii. The Superintendent must certify to the Department of Education that the requirements for timely and accurate reporting of SESIR incidents has been met.
- B. School principals must ensure that all persons at the school level responsible for documenting SESIR information participate in the on-line training offered by the Department and ensure that SESIR data is accurately and timely reported.
- C. The school district, the administrative personnel and instructional personnel shall comply with all statutory school safety requirements. Anyone aware of any violations of the school safety requirements must report the violation to the school principal. The school principal shall report the violation to the school safety specialist no later than the next business day after receiving the report. If the school principal is in violation of the school safety requirements, the report must be made directly to the Superintendent.
- i. Administrative or instructional personnel who knowingly violate the school safety requirements are subject to progressive discipline as outlined by school board policy and procedures.

**STATUTORY AUTHORITY:**

**1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**316.614, 773.06, 1001.43, 1006.062(3), 1006.07, F.S.**

**HISTORY:**

**ADOPTED: \_\_\_\_\_**  
**REVISION DATE(S): \_\_\_\_\_**  
**FORMERLY:**

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**EMERGENCY EVACUATION DRILLS**

**8.16\***

- I. The schools shall conduct six (6) emergency drills every school year that are non-concurrent with fire drills. One emergency drill must take place within the first ten (10) days of the beginning of the school year, and the remaining drills must take place at least every forty-five (45) days that school is in session. Four (4) of the six (6) emergency drills must address active threats. The remaining two (2) drills must address other emergency events, such as severe weather, natural disasters, hazardous materials, or reunification. An after-action report of each emergency drill and fire drill shall be prepared and sent to the District school safety specialist for review.
  - A. Accommodations for drills conducted at exceptional student education centers may be provided.
- II. The Principal and instructional and non-instructional school staff members shall develop a base emergency exit and cover plan for such emergencies as fire, bomb threats, foul weather and national emergencies, designed to familiarize the occupants with all means of exit and appropriate cover areas for emergencies. Special emergency exits that are not generally used during the normal occupancy of the building shall be carefully detailed and outlined. Diagrams shall be posted in each student occupied area clearly indicating fire exits and alternate evacuation routes.
- III. The Principal shall plan and assign to staff members the responsibility of the prompt and orderly evacuation of school buildings.
- IV. The Principal shall identify and report to the Superintendent hazardous areas requiring corrective measures. The Superintendent shall be responsible for informing the School Board of the Principal's report.
- V. The Superintendent shall make available to each principal a copy of State Board of Education rules and any amendments adopted by the State Board of Education relating to emergency evacuation drills.

**STATUTORY AUTHORITY:**

**1001.42, F.S.**

**LAW(S) IMPLEMENTED:**

**404.056, 1001.43, 1013.12, F.S.**

**STATE BOARD OF EDUCATION RULE(S): 6A-2.0010**

**HISTORY: ADOPTED: \_\_\_\_\_ REVISION DATE(S): \_\_\_\_\_**

**FORMERLY:**

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### STUDENT TRANSPORTATION

8.31\*

Each student who is transported shall be entitled to free transportation provided he/she abides by the rules of safety and behavior necessary to operate the District's transportation system. Serious infraction of these rules may result in the loss of the student's privilege. The student's parent(s), as defined by Florida Statutes, shall be responsible for making sure the student abides by the rules or for providing the student's transportation. Suspension from a bus shall not affect the attendance laws and rules.

- I. Any student who resides two (2) or more miles from his/her designated school by the most direct traveled route is eligible to ride the school bus to and from that school. These students shall be reported for funding purposes. Under the following conditions, students who reside within two (2) miles of the designated school may be eligible to ride the school bus.
  - A. Special authorization is granted by the School Board.
  - B. An exceptional student not requiring special care may ride a school bus regardless of distance from home to school upon furnishing a statement from the supervisor of exceptional students certifying that the student is handicapped and is unable to walk to school.
- II. A student who is eligible for transportation and resides beyond the accessibility of a school bus may be provided transportation by payment from the School Board to the parent(s) for use of a private automobile or other conveyance for this purpose.
- III. The School Board may cooperate with other school districts to provide transportation for students.
  - A. When it is practical to extend a school bus route to serve any territory located in another school district, the School Board shall enter into an agreement with the School Board of the other district to provide transportation services to students residing in the adjacent school district. Any such agreement shall be recorded in the official School Board minutes of each school board. The agreement shall state in detail the responsibility of each school board for operating the school bus and maintaining a daily schedule.

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- B. Whenever a school bus crosses a school district line, all rules of the School Board shall apply to students transported by the said school board unless otherwise stated in the agreement between the school boards.
- IV. Only a student who is regularly enrolled as a transported student and whose name appears on the bus driver's handbook for that bus shall be permitted to ride such bus while it is being operated on a regular school bus route except upon the written request of the Transportation Supervisor. Such approval may be granted only when the student's welfare is involved due to an emergency condition in the home. When an emergency condition exceeds five (5) school days, the Superintendent's approval shall be required. Approval shall not be allowed for:
  - A. Student visitation, unless duly authorized; and,
  - B. A student to obtain transportation to his/her regular place of employment.
- V. No person shall be eligible for transportation on a field trip or extracurricular school trip unless he/she is authorized by the principal or designee.
- VI. Any person who boards, enters, or remains upon a school bus without authorization will be subject to immediate arrest and prosecuted provided there was sufficient notice of the trespass. Sufficient notice includes a clearly posted sign on the bus, or a verbal warning given by the school bus operator, the principal, a school district employee or law enforcement personnel.
- VII. Maximum regard for the safety of students and due consideration for the protection of health of all students transported shall be primary requirements in the routing of buses, establishing student stops, appointing drivers, and in providing and operating transportation equipment.
- VIII. A student who arrives early or remains late because of transportation service shall be under school supervision at all times and shall, if practicable, have a planned schedule of activities. The principal shall be responsible for providing such supervision.
- IX. Each route shall be planned and adjusted as nearly as possible to the bus capacity. Travel each morning and afternoon shall be considered in planning and establishing bus routes and shall not exceed fifty (50) minutes for elementary students and sixty (60) minutes for secondary students when practical.

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- X. Periodically student transportation routes and student walking conditions shall be reviewed to determine if hazardous conditions exist. Appropriate requests for designation of hazardous conditions shall be provided as required by state law or State Board of Education rules.

**STATUTORY AUTHORITY:** **1001.42, F.S.**

**LAW(S) IMPLEMENTED:** **810.097, 1000.21, 1006.21,  
1006.22,  
1006.23, 1011.68, F.S.**

**STATE BOARD OF EDUCATION RULE(S):** **6A-3.001, 6A-3.0171**

**HISTORY:** **ADOPTED: \_\_\_\_\_**  
**REVISION DATE(S): \_\_\_\_\_**  
**FORMERLY:**

## CHAPTER 8.00 - AUXILIARY SERVICES

### CHANGE ORDERS

8.52\*+

The Superintendent is authorized to approve and execute any construction contract Change Order which will decrease the construction contract amount or which will increase the construction contract amount by twenty-five thousand dollars (\$25,000.00) or less, provided the approval is in the best interest of the Board. To assure that the board receives quality work and maximum value, changes in the work shall be placed out for bid whenever practical or feasible. Each approval shall be reported by the Superintendent to the Board and entered in the official minutes at the next regular Board meeting.

- I. All requested change orders must be in writing and must be approved in writing before the work is done. If a price quote is received from the school district's contractor for a change order requested or issued by the district for construction services and the price quote conforms to all statutory requirements and contractual requirements for the project, the district must approve or deny the price quote and send written notice of the decision to the contractor within 35 days after receiving the quote. The denial notice must specify the alleged deficiencies in the price quote and the actions necessary to remedy the deficiencies. If the District fails to provide the contractor with a notice, the change order and price are deemed approved and the district must pay the contractor the amount stated in the price quote upon completion of the change order.
- II. Requested change orders concerning the same subject shall not be split in the event that the sum total of the initial requested change order increases the contract amount by more than twenty-five thousand dollars (\$25,000.00).
- III. With all requested Change Orders the Contractor shall provide, prior to commencing the work involved, accurate cost data in sufficient detail to enable any Architect or Engineer to evaluate and confirm its accuracy and the fair market value of all labor, materials, equipment, and incidentals required to accomplish the change.
- IV. With all requested Change Orders, the Architect of Record for the Project shall certify in writing to the Superintendent and the Board that the cost of the requested change is fair, reasonable, and in proper proportion to the cost of the original work of the contract and shall recommend action thereon.
- V. The cumulative total of all approved Change Orders on any project shall not increase the original construction contract amount by more than eight percent (8%) or \$100,000, whichever is less, without prior Board approval.
- VI. The Director of Facilities shall serve in the Superintendent's capacity for Change Order authorization whenever the Superintendent is absent or is ill. It is the intent of the Board that this provision be used sparingly. When construction changes can wait for the Superintendent's return, without undue harm or project delay, the approval shall wait for the Superintendent's personal review and signature.
- VII. Copies of all approved change orders shall be provided to the School Board at its first regular or special meeting following the approval date of the change order.

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VIII. ~~All Change Orders shall be in compliance with Florida Statutes; Florida Department of Education publication titled "State Requirements for Educational Facilities, 1994" or any successor statute or rule.~~

**STATUTORY AUTHORITY:** **1001.41, 1001.42, F.S.**

**LAW(S) IMPLEMENTED:** **1001.43, 1013.48, 218.755 F.S.**

**STATE BOARD OF EDUCATION RULE(S):** **6A-2.0010**

**HISTORY:** **ADOPTED: \_\_\_\_\_**  
**REVISION DATE(S): \_\_\_\_\_**  
**FORMERLY: \_\_\_\_\_**