

AGENDA

FINAL BUDGET HEARING

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

September 6, 2016

6:00 P.M.

THIS MEETING IS OPEN TO THE PUBLIC

1. CALL TO ORDER

2. FINAL EOY BUDGET FOR THE 2015 – 16 FISCAL YEAR

Fund Source: All funds as noted in the budget

Amount: As listed on the final budget form

ACTION REQUESTED: The Superintendent recommends approval.

3. APPROVAL OF RESOLUTION NUMBER 16-01 (reaffirmed at final budget hearing)
and FDOE form ESE 524

Fund Source: All funds budget

Amount: Refer to millage rates and amounts stated on the Resolution

ACTION REQUESTED: The Superintendent recommends approval.

4. APPROVAL OF THE 2016 - 2017 FINAL BUDGET – RESOLUTION 16-02

Fund Source: All Funds

Amount: Refer to tentative budget and/or budget summary attached to agenda item

ACTION REQUESTED: The Superintendent recommends approval.

5. CATEGORICAL FLEXIBLE SPENDING RESOLUTION

Fund Source: 110

Amount: \$4,074,840.00

ACTION REQUESTED: The Superintendent recommends approval.

6. APPROVAL OF RESOLUTION 16-04 – BOARD’S INTENTION ON USE OF GENERAL FUNDS

Fund Source: General Funds
Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

7. APPROVAL OF THE 2015 – 2016 SUPERINTENDENT’S ANNUAL FINANCIAL REPORT

Fund Source: All Funds
Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

8. MERRILL V. GADSDEN COUNTY SCHOOL BOARD

Fund Source: General Fund
Amount: \$10,000.00

ACTION REQUESTED: The Superintendent recommends approval.

9. APPROVAL OF 2015 – 2017 GESPA CONTRACT

10. ITEMS BY THE SUPERINTENDENT

11. SCHOOL BOARD REQUESTS AND CONCERNS

12. ADJOURNMENT

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: September 6, 2016

TITLE OF AGENDA ITEMS: Final EOY budget for the 2015-16 fiscal year

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approved the final 2015-16 EOY budget to close out the fiscal year budget as allowed by Florida Administrative Code 6A-1.006. The final due date for the annual financial report for the 2015-16 fiscal year is September 12, 2016.

FUND SOURCE: All funds as noted in the budget

AMOUNT: As listed on the final budget form

PREPARED BY: Thomas Kauffman

POSITION: Interim Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____
Be sure that the Comptroller has signed the budget page.

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		1,485,838,828.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	4.8130	4.8130
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	7.0610	7.0610

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	76,661.30
Miscellaneous Federal Direct	3199	33,543.58
Total Federal Direct	3100	110,204.88
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	410,604.49
National Forest Funds	3255	
Federal Through Local	3280	348,811.03
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	759,415.52
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	24,861,065.00
Workforce Development	3315	451,279.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	918.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	4,371.30
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	8,339.86
State License Tax	3343	17,263.92
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	5,756,308.00
Florida School Recognition Funds	3361	121,993.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program (VPK)	3371	589,615.15
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	122,503.55
Total State	3300	32,156,906.78
<i>LOCAL:</i>		
District School Taxes	3411	8,326,215.47
Tax Redemptions	3421	51,392.08
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	3,408.00
Investment Income	3430	15,736.41
Gifts, Grants and Bequests	3440	5,367.83
Adult General Education Course Fees	3461	925.63
Postsecondary Career Certificate and Applied Technology Diploma	3462	11,669.31
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,066,020.48
Total Local	3400	9,480,735.21
TOTAL ESTIMATED REVENUES		42,507,262.39
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	39,104.00
Loss Recoveries	3740	11,774.71
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,450,618.80
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In		1,450,618.80
TOTAL OTHER FINANCING SOURCES		1,501,497.51
Fund Balance, July 1, 2015	2800	1,915,410.30
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		45,924,170.20

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	22,674,600.56	14,032,056.97	3,388,251.09	4,717,749.32		463,976.14	19,862.36	52,704.68
Student Support Services	6100	1,889,271.72	1,399,548.93	341,761.76	140,278.46		7,424.57		258.00
Instructional Media Services	6200	681,457.94	415,377.79	101,149.77	164,520.44		409.94		
Instruction and Curriculum Development Services	6300	946,046.15	764,495.08	172,342.92	6,309.86		1,445.59	1,372.70	80.00
Instructional Staff Training Services	6400	248,102.43	167,761.80	30,484.30	39,187.43		7,663.91	79.99	2,925.00
Instruction-Related Technology	6500	327,494.49	34,367.69	11,312.43	50,147.69		5,657.86	226,008.82	
Board	7100	610,664.68	137,096.47	133,364.27	95,599.40		6,259.35	21,342.71	217,002.48
General Administration	7200	727,789.33	437,576.57	141,602.31	91,020.80		17,647.01	6,170.05	33,772.59
School Administration	7300	3,301,413.89	2,661,382.60	630,106.30	6,972.04		2,952.95		
Facilities Acquisition and Construction	7400	242,278.39	91,227.19	17,731.30	130,624.84			2,695.06	
Fiscal Services	7500	514,892.88	397,309.70	90,585.57	21,016.63	75.17	5,203.17	602.64	100.00
Food Service	7600	26,541.75	23,615.65	2,772.70			121.38	32.02	
Central Services	7700	412,911.87	278,190.96	66,141.85	57,276.82	66.48	1,839.26		9,396.50
Student Transportation Services	7800	2,692,670.45	1,808,556.97	492,954.06	182,875.11	59,484.18	148,546.23		253.90
Operation of Plant	7900	5,421,185.29	1,261,951.74	362,566.21	2,142,215.75	1,565,507.58	88,177.16	741.85	25.00
Maintenance of Plant	8100	1,168,460.79	581,523.25	135,246.15	295,854.84	4,192.08	141,602.44	9,712.03	330.00
Administrative Technology Services	8200	762,846.76	336,532.46	80,982.13	261,221.07	86.65	19,186.35	6,608.26	58,229.84
Community Services	9100	23,522.58	8,276.75	10,425.81				4,670.02	150.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		42,672,151.95	24,836,848.57	6,209,780.93	8,402,870.50	1,629,412.14	918,113.31	299,898.51	375,227.99
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750	3,252,018.25							
TOTAL ENDING FUND BALANCE	2700	3,252,018.25							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		45,924,170.20							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	4,046,526.14
USDA-Donated Commodities	3265	228,311.60
Federal Through Local	3280	8,449.00
Miscellaneous Federal Through State	3299	81,545.80
Total Federal Through State and Local	3200	4,364,832.54
<i>STATE:</i>		
School Breakfast Supplement	3337	42,393.00
School Lunch Supplement	3338	36,200.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	78,593.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	407,076.90
Other Miscellaneous Local Sources	3495	
Total Local	3400	407,076.90
TOTAL ESTIMATED REVENUES		4,850,502.44
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	788,755.56
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		5,639,258.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,287,218.13
Employee Benefits	200	466,199.58
Purchased Services	300	84,409.16
Energy Services	400	7,568.75
Materials and Supplies	500	2,317,690.22
Capital Outlay	600	161,794.44
Other	700	7,894.67
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	4,332,774.95
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2016	2710	
Restricted Fund Balance, June 30, 2016	2720	
Committed Fund Balance, June 30, 2016	2730	
Assigned Fund Balance, June 30, 2016	2740	1,306,483.05
Unassigned Fund Balance, June 30, 2016	2750	
TOTAL ENDING FUND BALANCE	2700	1,306,483.05
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		5,639,258.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	2,070,498.69
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	185,463.42
Total Federal Direct	3100	2,255,962.11
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	178,008.77
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	488,331.45
Math and Science Partnerships - Title II, Part B	3226	80,578.20
Individuals with Disabilities Education Act (IDEA)	3230	1,652,720.34
Elementary and Secondary Education Act, Title I	3240	3,115,558.38
Language Instruction - Title III	3241	50,735.71
Twenty-First Century Schools - Title IV	3242	1,092,748.37
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	188,181.81
Total Federal Through State And Local	3200	6,846,863.03
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		9,102,825.14
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,102,825.14

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	4,912,461.68	2,273,809.72	536,935.49	754,259.50	1,858.57	943,248.59	381,863.00	20,486.81
Student Support Services	6100	966,356.78	547,164.74	138,725.18	251,043.81	37.92	27,835.13		1,550.00
Instructional Media Services	6200	20,271.09	1,032.69	118.78				19,119.62	
Instruction and Curriculum Development Services	6300	1,093,319.32	656,084.89	175,681.87	142,490.19	156.99	76,496.16	18,031.69	24,377.53
Instructional Staff Training Services	6400	736,211.60	371,543.40	85,566.61	207,312.94	82.02	16,704.82	2,724.00	52,277.81
Instruction-Related Technology	6500	71,731.87			58,531.87			13,200.00	
Board	7100								
General Administration	7200	336,942.41	16,045.98	5,294.86	1,185.60				314,415.97
School Administration	7300	33,772.30	25,333.34	8,113.96			150.00		175.00
Facilities Acquisition and Construction	7400	218,835.23			47,696.48			171,138.75	
Fiscal Services	7500								
Food Services	7600	12,918.46	11,232.68	1,685.78					
Central Services	7700	126,026.48	90,878.43	26,135.50	6,357.55				2,655.00
Student Transportation Services	7800	408,074.70	118,964.89	40,166.12	248,270.08		673.61		
Operation of Plant	7900	100,748.60	29,566.23	6,213.01	54,993.99	6,336.71	99.66	3,539.00	
Maintenance of Plant	8100	5,023.58	1,049.34	157.99	1,316.25			2,500.00	
Administrative Technology Services	8200	5,910.66			5,910.66				
Community Services	9100	54,220.38	41,496.99	12,723.39					
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		9,102,825.14	4,184,203.32	1,037,518.54	1,779,368.92	8,472.21	1,065,207.97	612,116.06	415,938.12
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		9,102,825.14							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Maximum \$700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out:	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	209,990.38	209,990.38						
SBE/COBI Bond Interest	3326	39.95	39.95						
Racing Commission Funds	3341								
Total State Sources	3300	210,030.33	210,030.33						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		210,030.33	210,030.33						
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	573,090.28			371,723.66			201,366.62	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	573,090.28			371,723.66			201,366.62	
TOTAL OTHER FINANCING SOURCES		573,090.28			371,723.66			201,366.62	
Fund Balance, July 1, 2015	2800	18,440.79	18,440.79						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		801,561.40	228,471.12		371,723.66			201,366.62	

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	650,822.40	183,000.00		336,967.96			130,854.44	
Interest	720	139,319.89	34,052.01		34,755.70			70,512.18	
Dues and Fees	730	65.18	65.18						
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	790,207.47	217,117.19		371,723.66			201,366.62	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nondisposable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720	11,353.93	11,353.93						
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCES	2700	11,353.93	11,353.93						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		801,561.40	228,471.12		371,723.66			201,366.62	

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	72,191.30						72,191.30				
Interest on Undistributed CO&DS	3325	871.09						871.09				
Racing Commission Funds	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	182,654.00				182,654.00						
Classrooms First Program	3392											
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Clear Site Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	106,511.00				106,511.00						
Special Facility Construction Account	3398											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	362,227.39				289,165.00		73,062.39				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,142,051.18							2,142,051.18			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421	6,884.98							6,884.98			
Investment Income	3430	3.18							3.18			
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,148,939.34							2,148,939.34			
TOTAL ESTIMATED REVENUES		2,511,166.73				289,165.00		73,062.39				
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2015	2800	1,043,191.41						319,012.17	724,179.24			
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		3,554,358.14				289,165.00		392,074.56	2,873,118.58			

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	5,268.68							5,268.68			
Furniture, Fixtures and Equipment	640	24,097.71							24,097.71			
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670	182,654.00				182,654.00						
Remodeling and Renovations	680	273,991.19							273,991.19			
Computer Software	690											
Recomposition of Principal	710	573,089.74							573,089.74			
Interest	720											
Dues and Fees	730	210.22						210.22				
TOTAL APPROPRIATIONS		1,059,311.54				182,654.00		210.22	876,447.32			
<i>OTHER FINANCING USES:</i>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	1,450,747.80				106,511.00			1,344,236.80			
To Debt Service Funds	920	573,089.74							573,089.74			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	2,023,837.54				106,511.00			1,917,326.54			
TOTAL OTHER FINANCING USES		2,023,837.54				106,511.00			1,917,326.54			
Nonspendable Fund Balance, June 30, 2016	2710											
Restricted Fund Balance, June 30, 2016	2720	471,209.36										
Committed Fund Balance, June 30, 2016	2730							391,864.34	79,345.02			
Assigned Fund Balance, June 30, 2016	2740											
Unassigned Fund Balance, June 30, 2016	2750											
TOTAL ENDING FUND BALANCES	2700	471,209.36						391,864.34	79,345.02			
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		3,554,358.44				289,165.00		392,074.56	2,873,118.88			

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2016

SECTION IX. PERMANENT FUND - FUND 000

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ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2015	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2016	2710								
Restricted Fund Balance, June 30, 2016	2720								
Committed Fund Balance, June 30, 2016	2730								
Assigned Fund Balance, June 30, 2016	2740								
Unassigned Fund Balance, June 30, 2016	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2016

SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2015	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2016	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2016

SECTION XI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2015	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2016	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: September 6, 2016

TITLE OF AGENDA ITEMS: Resolution Number 16-01(reaffirmed at final budget hearing) and FDOE form ESE 524

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To adopt by resolution the final millage rates for the 2016-2017 fiscal year. Note: these millage rates were initially approved July 26, 2016 tentative budget meeting. None of the rates have changed since the tentative budget approval.

FUND SOURCE: All Funds budget

AMOUNT: refer to millage rates and amounts stated on the Resolution

PREPARED BY: LaClarence Mays

POSITION: Budget Director

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____
Be sure that the Comptroller has signed the budget page.

Resolution Number 16-01(Reaffirmed as of September 6, 2016)

WHEREAS, the School Board of Gadsden County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2016 to June 30, 2017; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Gadsden County School Board adopted the tentative millage rates for the fiscal year 2016-2017 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	4.5310	\$6,441,518
Capital Outlay	1.5000	\$2,139,608
Discretionary Operating	0.7480	\$1,063,398
Discretionary Capital Improvement	0.0000	\$
Additional Voted Millage	0.0000	\$
Debt	0.0000	\$

The total millage rate to be levied is less than the roll-back rate computed pursuant to Section 200.065(1), F.S. by 5.20 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Gadsden County School Board, adopted each tentative millage rate for the fiscal year July 1, 2016 to June 30, 2017 on July 26, 2016 by separate vote prior to adopting the tentative budget.

Chairman

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 W. Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2016, AND ENDING JUNE 30, 2017.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,480,890,349</u>	Required Local Effort	\$ <u>6,441,518</u>	<u>4.5310</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>6,441,518</u>	<u>4.5310</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,480,890,349</u>	Discretionary Operating	\$ <u>1,063,398</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,480,890,349</u>	Local Capital Improvement	\$ <u>2,139,608</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 1.16 PERCENT.

STATE OF FLORIDA

COUNTY OF GADSDEN

I, Reginald C. James, Superintendent of Schools and ex-officio Secretary of the District School Board of Gadsden County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Gadsden County, Florida, 35 Martin Luther King Jr. Blvd., Quincy Florida 32351.

Signature of Superintendent of Schools

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: September 6, 2016

TITLE OF AGENDA ITEMS: Resolution Number 16-02

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To adopt by resolution the final budget for fiscal year 2016-2017.

FUND SOURCE: All Funds budget

AMOUNT: refer to tentative budget and/or budget summary attached to agenda item.

PREPARED BY: LaClarence Mays

POSITION: Budget Director

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

Resolution Number 16-02

A RESOLUTION OF THE GADSDEN COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2016- 2017.

WHEREAS, the School Board of Gadsden County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statues, approve final millage rates and final budget for the fiscal year July 1, 2016 to June 30, 2017; and

WHEREAS, the Gadsden County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2016-2017.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statues, the Gadsden County School Board adopted the final millage rates and the budget in amount of \$66,115,044.10 for the fiscal year 2016-2017.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Gadsden County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Gadsden County as a final budget for the categories indicated for the fiscal year July 1, 2016 to June 30, 2017.

Chairman

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		1,480,890,349.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	4.5310	
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.7790	6.7790

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SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	127,295.28
Miscellaneous Federal Direct	3199	5,716.41
Total Federal Direct	3100	133,011.69
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	150,000.00
National Forest Funds	3255	
Federal Through Local	3280	100,000.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	250,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	25,309,212.00
Workforce Development	3315	383,169.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	100,000.00
CO&DS Withheld for Administrative Expenditure	3323	4,371.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	8,339.86
State License Tax	3343	6,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	5,564,404.00
Florida School Recognition Funds	3361	179,194.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program (VPK)	3371	525,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	300,000.00
Total State	3300	32,602,939.86
LOCAL:		
District School Taxes	3411	7,962,367.00
Tax Redemptions	3421	12,848.00
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	250.00
Investment Income	3430	1,676.00
Gifts, Grants and Bequests	3440	1,000.00
Adult General Education Course Fees	3461	300.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	625,000.00
Total Local	3400	8,608,441.00
TOTAL ESTIMATED REVENUES		41,594,392.55
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	25,000.00
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,300,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,300,000.00
TOTAL OTHER FINANCING SOURCES		1,325,000.00
Fund Balance, July 1, 2016	2800	3,252,018.25
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		46,171,410.80

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	24,849,612.87	15,700,000.00	3,892,366.48	4,730,000.00		462,641.22	8,000.00	56,605.17
Student Support Services	6100	1,858,823.82	1,399,548.93	372,282.07	80,000.00		6,734.82		258.00
Instructional Media Services	6200	615,114.44	427,345.85	107,358.65	80,000.00		409.94		
Instruction and Curriculum Development Services	6300	951,697.93	764,494.50	177,335.73	6,309.86		2,105.14	1,372.70	80.00
Instructional Staff Training Services	6400	214,883.94	135,377.00	28,937.82	40,089.75		7,474.38	79.99	2,925.00
Instruction-Related Technology	6500	223,035.85	34,367.69	11,537.20	71,473.10		5,657.86	100,000.00	
Board	7100	450,531.89	137,096.47	120,952.24	79,310.89		8,172.29	5,000.00	100,000.00
General Administration	7200	695,620.46	437,576.57	144,462.20	64,196.65		17,522.82	7,839.63	24,022.59
School Administration	7300	3,318,709.26	2,661,382.60	647,509.88	6,863.83		2,952.95		
Facilities Acquisition and Construction	7400	205,625.52	91,227.19	18,325.86	93,377.41			2,695.06	
Fiscal Services	7500	526,923.79	397,309.70	93,178.77	21,220.93	75.17	6,539.22	8,500.00	100.00
Food Service	7600	27,381.56	23,847.45	3,380.71			121.38	32.02	
Central Services	7700	399,691.50	260,621.56	63,027.51	55,266.19	66.48	2,166.76	5,000.00	13,543.00
Student Transportation Services	7800	2,950,772.85	1,823,464.97	602,053.98	125,000.00	300,000.00	100,000.00		253.90
Operation of Plant	7900	3,939,528.87	1,261,951.74	435,902.22	1,050,000.00	1,100,000.00	90,363.56	1,286.35	25.00
Maintenance of Plant	8100	1,190,103.40	581,523.25	162,780.14	324,466.68	10,449.00	100,000.00	10,554.33	330.00
Administrative Technology Services	8200	1,648,961.80	336,532.46	83,178.21	1,100,000.00	55.10	35,319.08	35,647.11	58,279.84
Community Services	9100	24,671.43	8,276.75	11,574.66				4,670.02	150.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		44,091,691.18	26,481,944.68	6,976,144.33	7,927,575.29	1,410,645.75	848,181.42	190,677.21	256,522.50
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700	2,079,719.62							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		46,171,410.80							

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	4,088,713.83
USDA-Donated Commodities	3265	401,792.93
Federal Through Local	3280	8,449.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,498,955.76
<i>STATE:</i>		
School Breakfast Supplement	3337	21,196.00
School Lunch Supplement	3338	18,100.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	39,296.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	135.50
Food Service	3450	406,781.40
Other Miscellaneous Local Sources	3495	85,642.59
Total Local	3400	492,559.49
TOTAL ESTIMATED REVENUES		5,030,811.25
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	1,306,483.05
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,337,294.30

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
 FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,003,932.39
Employee Benefits	200	480,185.57
Purchased Services	300	159,144.50
Energy Services	400	16,478.61
Materials and Supplies	500	2,512,680.74
Capital Outlay	600	325,874.07
Other	700	7,894.67
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	5,506,190.55
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2017	2710	87,037.98
Restricted Fund Balance, June 30, 2017	2720	
Committed Fund Balance, June 30, 2017	2730	648,135.77
Assigned Fund Balance, June 30, 2017	2740	95,930.00
Unassigned Fund Balance, June 30, 2017	2750	
TOTAL ENDING FUND BALANCE	2700	831,103.75
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,337,294.30

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	2,070,821.09
Total Federal Direct	3100	2,070,821.09
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	182,174.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	547,925.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,673,954.00
Elementary and Secondary Education Act, Title I	3240	3,497,154.80
Language Instruction - Title III	3241	58,968.54
Twenty-First Century Schools - Title IV	3242	1,448,346.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	7,408,522.34
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		9,479,343.43
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,479,343.43

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	3,661,563.05	1,271,344.17	349,327.24	790,749.57	2,850.00	797,077.43	428,509.00	21,705.64
Student Support Services	6100	1,098,451.39	547,164.74	138,723.82	322,686.65	200.00	87,456.18		2,220.00
Instructional Media Services	6200	26,291.09	1,032.69	128.78	6,010.00			19,119.62	
Instruction and Curriculum Development Services	6300	1,221,181.64	656,084.47	174,989.75	197,115.80	304.07	118,520.00		49,550.00
Instructional Staff Training Services	6400	1,432,824.72	453,022.99	105,071.34	584,242.65	82.02	225,267.72	2,724.00	62,414.00
Instruction-Related Technology	6500	122,510.87	38,500.00	11,979.00	58,531.87	13,500.00			
Board	7100								
General Administration	7200	323,561.13	16,045.98	5,924.86	16,000.00		182.63		285,407.66
School Administration	7300	33,959.30	25,333.34	8,113.96			150.00	62.00	300.00
Facilities Acquisition and Construction	7400	233,924.75			47,696.00			186,228.75	
Fiscal Services	7500								
Food Services	7600	14,237.68	11,232.68	3,005.00					
Central Services	7700	247,625.69	119,122.00	32,188.00	48,366.00		32,649.69		15,300.00
Student Transportation Services	7800	599,829.11	148,681.50	33,879.00	416,595.00		673.61		
Operation of Plant	7900	131,589.81	29,700.00	6,184.50	85,193.00	6,336.00	500.00	3,539.00	137.31
Maintenance of Plant	8100	5,206.45	1,049.34	157.11	1,500.00			2,500.00	
Administrative Technology Services	8200	34,293.26	1,000.00	81.60	5,910.66			27,301.00	
Community Services	9100	54,229.00	41,496.00	12,733.00					
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		9,241,278.94	3,360,809.90	882,486.96	2,580,597.20	23,272.09	1,262,477.26	694,600.92	437,034.61
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740	238,064.49							
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2760	238,064.49							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		9,479,343.43							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

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ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Individuals with Disabilities Education Act (IDEA)	3230	
Elementary and Secondary Education Act, Title I	3240	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

SECTION V. SPECIAL REVENUE FUNDS -
 OTHER ARRA STIMULUS GRANTS - FUND 433

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

SECTION V. SPECIAL REVENUE FUNDS -
 RACE TO THE TOP - FUND 434

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	236,982.68	236,982.68						
SBE/COBI Bond Interest	3326	197.80	197.80						
Racing Commission Funds	3341								
Total State Sources	3300	237,180.48	237,180.48						
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		237,180.48	237,180.48						
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	573,090.28			371,723.66			201,366.62	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	573,090.28			371,723.66			201,366.62	
TOTAL OTHER FINANCING SOURCES		573,090.28			371,723.66			201,366.62	
Fund Balance, July 1, 2016	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		810,270.76	237,180.48		371,723.66			201,366.62	

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	670,902.69	200,000.00		340,048.25			130,854.44	
Interest	720	139,368.07	37,180.48		31,675.41			70,512.18	
Dues and Fees	730								
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	810,270.76	237,180.48		371,723.66			201,366.62	
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		810,270.76	237,180.48		371,723.66			201,366.62	

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Total	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	53,851.46						53,851.46				
Interest on Undistributed CO&DS	3325											
Racing Commission Funds	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	104,425.00				104,425.00						
Classrooms First Program	3392											
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	141,930.00				141,930.00						
Special Facility Construction Account	3398											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	300,206.46				246,355.00		53,851.46				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,139,608.00							2,139,608.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,139,608.00							2,139,608.00			
TOTAL ESTIMATED REVENUES		2,439,814.46				246,355.00		53,851.46	2,139,608.00			
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loan Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Transfer In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2016	2800	176,910.35						262,006.03	614,904.32			
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		3,316,724.81				246,355.00		315,857.49	2,754,512.32			

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650	222,281.45							222,281.45			
Land	660											
Improvements Other Than Buildings	670	233,769.57				104,425.00			129,344.57			
Remodeling and Renovations	680	383,656.48						53,851.46	329,805.02			
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		839,707.50				104,425.00		53,851.46	681,431.04			
<i>OTHER FINANCING USES:</i>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	1,441,930.20				141,930.00			1,300,000.00			
To Debt Service Funds	920	573,090.28							573,090.28			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	2,015,020.28				141,930.00			1,873,090.28			
TOTAL OTHER FINANCING USES		2,015,020.28				141,930.00			1,873,090.28			
Nonspendable Fund Balance, June 30, 2017	2710											
Restricted Fund Balance, June 30, 2017	2720											
Committed Fund Balance, June 30, 2017	2730											
Assigned Fund Balance, June 30, 2017	2740	462,006.03						262,006.03	200,000.00			
Unassigned Fund Balance, June 30, 2017	2750											
TOTAL ENDING FUND BALANCES	2700	462,006.03						262,006.03	200,000.00			
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		3,316,733.81				246,355.00		315,857.49	2,754,521.32			

SECTION IX. PERMANENT FUND - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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SECTION IX. PERMANENT FUND - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2016	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2017	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: September 6, 2016

TITLE OF AGENDA ITEMS: Categorical Flexible Spending Resolution

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To adopt Resolution 16-03 for the Categorical Flexible Spending.

FUND SOURCE: 110

AMOUNT: \$4,074,840.00

PREPARED BY: LaClarence Mays

POSITION: Budget Director

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____
Be sure that the Comptroller has signed the budget page.

Categorical Flexible Spending Resolution

RESOLUTION OF THE SCHOOL BOARD OF GADSDEN COUNTY, FLORIDA, PURSUANT TO SECTION 1011.62(6)(b), FLORIDA STATUTES, PROVIDING THE DISTRICT SCHOOL BOARD THE AUTHORITY TO EXERCISE FLEXIBILITY TO EXPEND FUNDS ALLOCATED TO THE SCHOOL DISTRICT FROM THE FUNDS RECEIVED FOR STUDENT TRANSPORTATION, SAFE SCHOOLS, SUPPLEMENTAL ACADEMIC INSTRUCTION, RESEARCH-BASED READING INSTRUCTION AND INSTRUCTIONAL MATERIALS. THESE FUNDS ARE URGENTLY NEEDED TO MAINTAIN ACADEMIC CLASSROOM INSTRUCTION AS SPECIFIED BY THE SCHOOL BOARD.

WHEREAS, section 1011.62(6)(b), Florida Statutes, provides flexibility to expend selected categorical funds and approve an amendment to the school district's 2016-17 operating budget; and

WHEREAS, the School Board of **Gadsden** County has approved necessary budget amendments to balance the 2016-17 budget; and

WHEREAS, the school board finds and declares that the funds received from the above-referenced specific state appropriations are urgently needed to maintain board-specified academic classroom instruction.

NOW THEREFORE, be it resolved as follows:

1. The school board hereby approves using student transportation funds in the amount of \$1,649,624.
2. The school board hereby approves using safe school funds in the amount of \$167,524.
3. The school board hereby approves using supplemental academic instruction funds in the amount of \$1,514,130 and certifies that the required additional hours of instruction have been provided for students in designated low-performing elementary schools (if applicable).
4. The school board hereby approves using research-based reading instruction funds in the amount of \$327,497 and certifies that the required additional hours of instruction have been provided for students in designated low-performing elementary schools (if applicable). An amendment describing the changes that the district is making to its reading plan will be submitted to the Florida Department of Education.
5. The school board hereby approves using instructional materials funds in the amount of \$416,065 and certifies that all instructional material purchases necessary to provide updated materials that are aligned with applicable state standards and course descriptions and that meet statutory requirements of content and learning have been completed for the fiscal year.

Total amount of Categorical Flexibility Funds: 4,074,840.00.

STATE OF FLORIDA
COUNTY OF GADSDEN

I, Reginald C. James, superintendent of schools and ex-officio secretary of the District School Board of Gadsden County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Gadsden County, Florida, September 6, 2016.

Signature of Superintendent of Schools

Date of Signature

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: September 6, 2016

TITLE OF AGENDA ITEMS: Resolution 16-04 – Board’s Intention on Use of General Funds

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To read and approve the Board’s intention that services, identified in the previously adopted budgets by Resolutions 16-02 and 16-03 as well as any subsequent budget amendments presented to the board for approval, are the only services that the district would provide in the absence of Federal funds.

FUND SOURCE: General Funds

AMOUNT: n/a

PREPARED BY: LaClarence Mays

POSITION: Budget Director

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT’S SIGNATURE: page(s) numbered _____

CHAIRMANS’S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: September 6, 2016

TITLE OF AGENDA ITEMS: 2015 16 Financial Statements

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To review and approve the 2015-16 proposed financial statements that are required to be filed with FDOE on September 11, 2014. Discuss the results of the fiscal year just closed to review where we have been and have information to consider when discussing and approving the final budget for the 2016-17 fiscal year.

FUND SOURCE: all

AMOUNT: n/a

PREPARED BY: Thomas Kauffman

POSITION: Interim Assistant Superintendent for Business Services

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

_____ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered _____

CHAIRMANS'S SIGNATURE: page(s) numbered _____

Be sure that the Comptroller has signed the budget page.

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND
 For the Fiscal Year Ended June 30, 2016

Exhibit K-1
 FDOE Page 1
 Fund 100

REVENUES	Account Number	
<i>Federal Direct:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	76,661.30
Miscellaneous Federal Direct	3199	33,543.58
Total Federal Direct	3100	110,204.88
<i>Federal Through State and Local:</i>		
Medicaid	3202	410,604.49
National Forest Funds	3255	
Federal Through Local	3280	348,811.03
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	759,415.52
<i>State:</i>		
Florida Education Finance Program (FEFP)	3310	24,861,065.00
Workforce Development	3315	451,279.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	918.00
Adults with Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	8,339.86
State License Tax	3343	17,263.92
District Discretionary Lottery Funds	3344	
<i>Categorical Programs:</i>		
Class Size Reduction Operating Funds	3355	5,756,308.00
Florida School Recognition Funds	3361	121,993.00
Voluntary Prekindergarten Program	3371	589,615.15
Preschool Projects	3372	
<i>Other State:</i>		
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	122,503.55
Total State	3300	32,152,535.48
<i>Local:</i>		
District School Taxes	3411	8,326,215.47
Tax Redemptions	3421	51,392.08
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	3,408.00
Interest on Investments	3431	15,736.41
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	5,367.83
<i>Student Fees:</i>		
Adult General Education Course Fees	3461	925.63
Postsec Career Cert-Appl Tech Diploma Course Fees	3462	11,669.31
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
<i>Other Fees:</i>		
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
<i>Miscellaneous Local:</i>		
Bus Fees	3491	
Transportation Services Rendered for School Activities	3492	
Sale of Junk	3493	
Receipt of Federal Indirect Cost Rate	3494	
Other Miscellaneous Local Sources	3495	1,066,020.48
Impact Fees	3496	
Refunds of Prior Year's Expenditures	3497	
Collections for Lost, Damaged and Sold Textbooks	3498	
Receipt of Food Service Indirect Costs	3499	
Total Local	3400	9,480,735.21
Total Revenues	3000	42,502,891.09

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2016

Exhibit K-1
 FDOE Page 2
 Fund 100

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000	14,032,056.97	3,388,251.09	4,717,749.32		463,976.14	19,862.36	52,704.68	22,674,600.56
Student Support Services	6100	1,399,548.93	341,761.70	140,278.46		7,424.57		258.00	1,889,271.72
Instructional Media Services	6200	415,377.79	101,149.77	164,520.44		409.94			681,457.94
Instruction and Curriculum Development Services	6300	764,495.08	172,342.92	6,309.86		1,445.59	1,372.70	80.00	946,046.15
Instructional Staff Training Services	6400	167,761.80	30,484.30	39,187.43		7,663.91	79.99	2,925.00	248,102.43
Instruction-Related Technology	6500	34,367.69	11,312.43	50,147.69		5,657.86	226,008.82		327,494.49
Board	7100	137,096.47	133,364.27	95,599.40		6,259.35	21,342.71	217,002.48	610,664.68
General Administration	7200	437,576.57	141,602.31	86,649.50		17,647.01	6,170.05	33,772.59	723,418.03
School Administration	7300	2,661,382.60	630,106.30	6,972.04		2,952.95			3,301,413.89
Facilities Acquisition and Construction	7410	91,227.19	17,731.30	130,624.84			2,695.06		242,278.39
Fiscal Services	7500	397,309.70	90,585.57	21,016.63	75.17	5,203.17	602.64	100.00	514,892.88
Food Services	7600	23,615.65	2,772.79			121.38	32.02		26,541.75
Capital Services	7700	278,190.96	66,141.85	57,276.82	66.48	1,839.26		9,396.50	412,911.87
Student Transportation Services	7800	1,808,556.97	492,954.06	182,875.11	59,484.18	148,546.23		253.90	2,692,670.45
Operation of Plant	7900	1,261,951.74	362,566.21	2,142,215.75	1,565,507.58	88,177.16	741.85	25.00	5,421,185.29
Maintenance of Plant	8100	581,523.25	135,246.15	295,854.84	4,192.08	141,602.44	9,712.03	330.00	1,168,460.79
Administrative Technology Services	8200	336,532.46	80,982.13	261,221.07	86.65	19,186.35	6,608.26	58,229.84	762,846.76
Community Services	9100	8,276.75	10,425.81				4,670.02	150.00	23,522.58
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		24,836,848.57	6,209,780.93	8,398,499.20	1,629,412.14	918,113.31	299,898.51	375,227.99	42,667,780.65
Excess (Deficiency) of Revenues Over Expenditures									(164,889.56)

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - GENERAL FUND (Continued)
 For the Fiscal Year Ended June 30, 2016

Exhibit K-1
 FDOE Page 3
Fund 100

OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES	Account Number	
Loans	3720	
Sale of Capital Assets	3730	39,104.00
Loss Recoveries	3740	11,774.71
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,450,618.80
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,450,618.80
<i>Transfers Out: (Function 9700)</i>		
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		1,501,497.51
Net Change In Fund Balance		1,336,607.95
Fund Balance, July 1, 2015	2800	1,915,410.30
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	65,860.06
Restricted Fund Balance	2720	
Committed Fund Balance	2730	47,221.88
Assigned Fund Balance	2740	
Unassigned Fund Balance	2750	3,138,936.31
Total Fund Balances, June 30, 2016	2700	3,252,018.25

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

For the Fiscal Year Ended June 30, 2016

Exhibit K-2
FDOE Page 4
Fund 410

REVENUES	Account Number	
<i>Federal Through State and Local:</i>		
School Lunch Reimbursement	3261	2,682,288.00
School Breakfast Reimbursement	3262	1,176,525.81
Afterschool Snack Reimbursement	3263	95,776.80
Child Care Food Program	3264	
USDA-Donated Commodities	3265	228,311.60
Cash in Lieu of Donated Foods	3266	
Summer Food Service Program	3267	91,935.53
Fresh Fruit and Vegetable Program	3268	81,545.80
Other Food Services	3269	
Federal Through Local	3280	8,449.00
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	4,364,832.54
<i>State:</i>		
School Breakfast Supplement	3337	42,393.00
School Lunch Supplement	3338	36,200.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	78,593.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	135.50
Student Lunches	3451	406,781.40
Student Breakfasts	3452	
Adult Breakfasts/Lunches	3453	
Student and Adult à la Carte Fees	3454	
Student Snacks	3455	
Other Food Sales	3456	
Other Miscellaneous Local Sources	3495	160.00
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	407,076.90
Total Revenues	3000	4,850,502.44

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE
 FUNDS - FOOD SERVICES (Continued)
 For the Fiscal Year Ended June 30, 2016

Exhibit K-2
 FDOE Page 5
 Fund 410

EXPENDITURES (Function 7600/9300)	Account Number	
Salaries	100	1,287,218.13
Employee Benefits	200	466,199.58
Purchased Services	300	84,409.16
Energy Services	400	7,568.75
Materials and Supplies	500	2,317,690.22
Capital Outlay	600	161,794.44
Other	700	7,894.67
Other Capital Outlay (Function 9300)	600	
Total Expenditures		4,332,774.95
Excess (Deficiency) of Revenues Over Expenditures		517,727.49
OTHER FINANCING SOURCES (USES) and CHANGES IN FUND BALANCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	0.00
Total Other Financing Sources (Uses)		0.00
Net Change in Fund Balance		517,727.49
Fund Balance, July 1, 2015	2800	788,755.56
Adjustments to Fund Balance	2891	
<i>Ending Fund Balance:</i>		
Nonspendable Fund Balance	2710	
Restricted Fund Balance	2720	
Committed Fund Balance	2730	
Assigned Fund Balance	2740	1,306,483.05
Unassigned Fund Balance	2750	
Total Fund Balances, June 30, 2016	2700	1,306,483.05

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

Exhibit K-3
FDOE Page 6
Fund 420

For the Fiscal Year Ended June 30, 2016

REVENUES	Account Number	
<i>Federal Direct:</i>		
Head Start	3130	2,070,498.69
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	185,463.42
Total Federal Direct	3100	2,255,962.11
<i>Federal Through State and Local:</i>		
Career and Technical Education	3201	178,008.77
Medicaid	3202	
Individuals with Disabilities Education Act (IDEA)	3230	1,652,720.34
<i>Workforce Innovation and Opportunity Act:</i>		
Adult General Education	3221	
English Literacy and Civics Education	3222	
Adult Migrant Education	3223	
Other WIOA Programs	3224	
<i>NCLB - Elementary and Secondary Education Act:</i>		
Elementary and Secondary Education Act - Title I	3240	3,115,558.38
Teacher and Principal Training and Recruiting - Title II, Part A	3225	488,331.45
Math and Science Partnerships - Title II, Part B	3226	80,578.20
Language Instruction - Title III	3241	50,735.71
Twenty-First Century Schools - Title IV	3242	1,092,748.37
Federal Through Local	3280	
Emergency Immigrant Education Program	3293	
Miscellaneous Federal Through State	3299	188,181.81
Total Federal Through State and Local	3200	6,846,863.03
<i>State:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>Local:</i>		
Interest on Investments	3431	
Gain on Sale of Investments	3432	
Net Increase (Decrease) in Fair Value of Investments	3433	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Sale of Junk	3493	
Other Miscellaneous Local Sources	3495	
Refunds of Prior Year's Expenditures	3497	
Total Local	3400	0.00
Total Revenues	3000	9,102,825.14

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS (Continued)
 For the Fiscal Year Ended June 30, 2016

Exhibit K-3
 FDOE Page 7
 Fund 420

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
Current:									
Instruction	5000	2,273,809.72	536,935.49	754,259.20	1,858.57	943,248.59	381,863.00	20,486.81	4,912,461.68
Student Support Services	6100	547,164.74	138,725.18	251,043.81	37.92	27,835.13		1,550.00	966,356.78
Instructional Media Services	6200	1,032.69	118.78				19,119.62		20,271.09
Instruction and Curriculum Development Services	6300	656,084.89	175,681.87	142,490.09	156.99	76,496.16	18,031.69	24,377.53	1,093,319.32
Instructional Staff Training Services	6400	371,543.40	85,566.61	207,312.94	82.02	16,704.82	2,724.00	52,277.81	736,211.60
Instruction-Related Technology	6500	0.00	0.00	58,531.87			13,200.00		71,731.87
Board	7100								0.00
General Administration	7200	16,045.98	5,294.86	1,185.60		0.00		314,415.97	336,942.41
School Administration	7300	25,333.34	8,113.96			150.00		175.00	33,772.30
Facilities Acquisition and Construction	7410			47,696.48			171,138.75		218,835.23
Fiscal Services	7500								0.00
Food Services	7600	11,232.68	1,685.78						12,918.46
Central Services	7700	90,878.43	26,135.50	6,357.55		0.00		2,655.00	126,026.48
Student Transportation Services	7800	118,964.89	40,166.12	248,270.08		673.61			408,074.70
Operation of Plant	7900	29,566.23	6,213.01	54,993.99	6,336.71	99.66	3,539.00		100,748.60
Maintenance of Plant	8100	1,049.34	157.99	1,316.25			2,500.00		5,023.58
Administrative Technology Services	8200	0.00	0.00	5,910.66			0.00		5,910.66
Community Services	9100	41,496.99	12,723.39						54,220.38
Capital Outlay:									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		4,184,203.32	1,037,518.54	1,779,368.92	8,472.21	1,065,207.97	612,116.06	415,938.12	9,102,825.14
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS
 FEDERAL ECONOMIC STIMULUS PROGRAMS
 For the Fiscal Year Ended June 30, 2016

Exhibit K-4
 FDOE Page 8
 Funds 430

REVENUES	Account Number	Targeted ARRA Stimulus Funds 432	Other ARRA Stimulus Grants 433	ARRA Race to the Top 434	Totals
<i>Federal Direct:</i>					
Workforce Innovation and Opportunity Act (WIOA)	3170				0.00
Community Action Programs	3180				0.00
Reserve Officers Training Corps (ROTC)	3191				0.00
Miscellaneous Federal Direct	3199				0.00
Total Federal Direct:	3100	0.00	0.00	0.00	0.00
<i>Federal Through State and Local:</i>					
Career and Technical Education	3201				0.00
Race to the Top	3214				0.00
Individuals with Disabilities Education Act (IDEA)	3230				0.00
Elementary and Secondary Education Act - Title I	3240				0.00
Other Food Services	3269				0.00
Federal Through Local	3280				0.00
Miscellaneous Federal Through State	3299				0.00
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00
<i>State:</i>					
State Through Local	3380				0.00
Other Miscellaneous State Revenues	3399				0.00
Total State	3300	0.00	0.00	0.00	0.00
<i>Local:</i>					
Interest on Investments	3431				0.00
Gain on Sale of Investments	3432				0.00
Net Increase (Decrease) in Fair Value of Investments	3433				0.00
Gifts, Grants and Bequests	3440				0.00
Other Miscellaneous Local Sources	3495				0.00
Refunds of Prior Year's Expenditures	3497				0.00
Total Local	3400	0.00	0.00	0.00	0.00
Total Revenues	3000	0.00	0.00	0.00	0.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS (Continued)
 For the Fiscal Year Ended June 30, 2016

Exhibit K-4
 FDOE Page 9
 Fund 432

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS (Continued)
 For the Fiscal Year Ended June 30, 2016

Exhibit K-4
 FDOE Page 10
 Fund 433

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - ARRA RACE TO THE TOP (Continued)
 For the Fiscal Year Ended June 30, 2016

Exhibit K-4
 FDOE Page 11
 Fund 434

EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Instruction	5000								0.00
Student Support Services	6100								0.00
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300								0.00
Instructional Staff Training Services	6400								0.00
Instruction-Related Technology	6500								0.00
Board	7100								0.00
General Administration	7200								0.00
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500								0.00
Food Services	7600								0.00
Central Services	7700								0.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
Total Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues over Expenditures									0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - SPECIAL REVENUE FUNDS - MISCELLANEOUS
 For the Fiscal Year Ended June 30, 2016

Exhibit K-5
 FDOE Page 12
 Fund 490

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

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - DEBT SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2016

Exhibit K-6
 FDOE Page 13
 Funds 200

REVENUES	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	Other Debt Service 290	ARRA Economic Stimulus Debt Service 299	Totals
<i>Federal:</i>									
Miscellaneous Federal Direct	3199								0.00
Miscellaneous Federal Through State	3299								0.00
<i>State:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322	209,990.38							209,990.38
SBE/COBI Bond Interest	3326	39.95							39.95
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								0.00
Other Miscellaneous State Revenues	3399								0.00
Total State Sources	3300	210,030.33	0.00	0.00	0.00	0.00	0.00	0.00	210,030.33
<i>Local:</i>									
District Debt Service Taxes	3412								0.00
County Local Sales Tax	3418								0.00
School District Local Sales Tax	3419								0.00
Tax Redemptions	3421								0.00
Payment in Lieu of Taxes	3422								0.00
Excess Fees	3423								0.00
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Impact Fees	3496								0.00
Refunds of Prior Year's Expenditures	3497								0.00
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenues	3000	210,030.33	0.00	0.00	0.00	0.00	0.00	0.00	210,030.33
EXPENDITURES									
<i>Debt Service (Function 9200)</i>									
Redemption of Principal	710	183,000.00		336,967.96			130,854.44		650,822.40
Interest	720	34,052.01		34,755.70			70,511.64		139,319.35
Dues and Fees	730	65.18							65.18
Miscellaneous	790								0.00
Total Expenditures		217,117.19	0.00	371,723.66	0.00	0.00	201,366.08	0.00	790,206.93
Excess (Deficiency) of Revenues Over Expenditures		(7,086.86)	0.00	(371,723.66)	0.00	0.00	(201,366.08)	0.00	(580,176.60)

DISTRICT SCHOOL BOARD OF GARBER COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - CAPITAL PROJECTS FUNDS
 For the fiscal year ended June 30, 2016

Account Number	Capital Project Fund Income (COBBI)	Special Use Bonds	Section 101114 & 101115 P.L. Items	Public Subsidies Capital Outlay (PSCO)	District Bonds	Capital Outlay and Debt Service Premium (COBBI)	Revised Cap. Improvement Section 1011701 P.L.	Voted Capital Improvement Fund	Other Capital Projects	ADA Accessible Student Capital	Total
3212											0.00
3213											0.00
3214						72,191.93					72,191.93
3215						871.97					871.97
3216											0.00
3217											0.00
3218											184,654.00
3219											0.00
3220											0.00
3221											196,382.00
3222											0.00
3223											0.00
3224											0.00
3225											0.00
3226											0.00
3227											0.00
3228											0.00
3229											0.00
3230											0.00
3231											0.00
3232											0.00
3233											0.00
3234											0.00
3235											0.00
3236											0.00
3237											0.00
3238											0.00
3239											0.00
3240											0.00
3241											0.00
3242											0.00
3243											0.00
3244											0.00
3245											0.00
3246											0.00
3247											0.00
3248											0.00
3249											0.00
3250											0.00
3251											0.00
3252											0.00
3253											0.00
3254											0.00
3255											0.00
3256											0.00
3257											0.00
3258											0.00
3259											0.00
3260											0.00
3261											0.00
3262											0.00
3263											0.00
3264											0.00
3265											0.00
3266											0.00
3267											0.00
3268											0.00
3269											0.00
3270											0.00
3271											0.00
3272											0.00
3273											0.00
3274											0.00
3275											0.00
3276											0.00
3277											0.00
3278											0.00
3279											0.00
3280											0.00
3281											0.00
3282											0.00
3283											0.00
3284											0.00
3285											0.00
3286											0.00
3287											0.00
3288											0.00
3289											0.00
3290											0.00
3291											0.00
3292											0.00
3293											0.00
3294											0.00
3295											0.00
3296											0.00
3297											0.00
3298											0.00
3299											0.00
3300											0.00
3301											0.00
3302											0.00
3303											0.00
3304											0.00
3305											0.00
3306											0.00
3307											0.00
3308											0.00
3309											0.00
3310											0.00
3311											0.00
3312											0.00
3313											0.00
3314											0.00
3315											0.00
3316											0.00
3317											0.00
3318											0.00
3319											0.00
3320											0.00
3321											0.00
3322											0.00
3323											0.00
3324											0.00
3325											0.00
3326											0.00
3327											0.00
3328											0.00
3329											0.00
3330											0.00
3331											0.00
3332											0.00
3333											0.00
3334											0.00
3335											0.00
3336											0.00
3337											0.00
3338											0.00
3339											0.00
3340											0.00
3341											0.00
3342											0.00
3343											0.00
3344											0.00
3345											0.00
3346											0.00
3347											0.00
3348											0.00
3349											0.00
3350											0.00
3351											0.00
3352											0.00
3353											0.00
3354											0.00
3355											0.00
3356											0.00
3357											0.00
3358											0.00
3359											0.00
3360											0.00
3361											0.00
3362											0.00
3363											0.00
3364											0.00
3365											0.00
3366											0.00
3367											0.00
3368											

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - PERMANENT FUNDS
 For the Fiscal Year Ended June 30, 2016

Exhibit K-3
 FDOE Page 16
 Fund 000

REVENUES		Account Number								
Federal Direct		3100								
Federal Through State and Local		3200								
State Sources		3300								
Local Sources		3400								
Total Revenues		3000	0.00							
EXPENDITURES		Account Number	100	200	300	400	500	600	700	Totals
			Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>										
Instruction	5000									0.00
Student Support Services	6100									0.00
Instructional Media Services	6200									0.00
Instruction and Curriculum Development Services	6300									0.00
Instructional Staff Training Services	6400									0.00
Instruction-Related Technology	6500									0.00
Board	7100									0.00
General Administration	7200									0.00
School Administration	7300									0.00
Facilities Acquisition and Construction	7410									0.00
Fiscal Services	7500									0.00
Central Services	7700									0.00
Student Transportation Services	7800									0.00
Operation of Plant	7900									0.00
Maintenance of Plant	8100									0.00
Administrative Technology Services	8200									0.00
Community Services	9100									0.00
<i>Capital Outlay:</i>										
Facilities Acquisition and Construction	7420									0.00
Other Capital Outlay	9300									0.00
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710									0.00
Interest	720									0.00
Total Expenditures			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures										0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - ENTERPRISE FUNDS
 For the Fiscal Year Ended June 30, 2016

Exhibit K-9
 FDOE Page 17
 Funds 900

INCOME OR (LOSS)	Account Number	Self-Insurance - Consortium 911	Self-Insurance - Consortium 912	Self-Insurance - Consortium 913	Self-Insurance - Consortium 914	ARRA - Consortium 915	Other Enterprise Program 921	Other Enterprise Program 922	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gains on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								0.00
From Internal Service Funds	3670								0.00
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Internal Service Funds	970								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2015	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780								0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION - INTERNAL SERVICE FUNDS
 For the Fiscal Year Ended June 30, 2016

Exhibit E-10
 FDOE Page 18
 Funds 700

INCOME OR (LOSS)	Account Number	Self-Insurance 711	Self-Insurance 712	Self-Insurance 713	Self-Insurance 714	Self-Insurance 715	Consortium Programs 731	Other Internal Service 791	Totals
OPERATING REVENUES									
Charges for Services	3481								0.00
Charges for Sales	3482								0.00
Premium Revenue	3484								0.00
Other Operating Revenues	3489								0.00
Total Operating Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OPERATING EXPENSES (Function 9900)									
Salaries	100								0.00
Employee Benefits	200								0.00
Purchased Services	300								0.00
Energy Services	400								0.00
Materials and Supplies	500								0.00
Capital Outlay	600								0.00
Other	700								0.00
Depreciation and Amortization Expense	780								0.00
Total Operating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES (EXPENSES)									
Interest on Investments	3431								0.00
Gain on Sale of Investments	3432								0.00
Net Increase (Decrease) in Fair Value of Investments	3433								0.00
Gifts, Grants and Bequests	3440								0.00
Other Miscellaneous Local Sources	3495								0.00
Loss Recoveries	3740								0.00
Gain on Disposition of Assets	3780								0.00
Interest (Function 9900)	720								0.00
Miscellaneous (Function 9900)	790								0.00
Loss on Disposition of Assets (Function 9900)	810								0.00
Total Nonoperating Revenues (Expenses)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Income (Loss) Before Operating Transfers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFERS and CHANGES IN NET POSITION									
<i>Transfers In:</i>									
From General Fund	3610								0.00
From Debt Service Funds	3620								0.00
From Capital Projects Funds	3630								0.00
From Special Revenue Funds	3640								0.00
Interfund	3650								0.00
From Permanent Funds	3660								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
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								0.00
To Debt Service Funds	920								0.00
To Capital Projects Funds	930								0.00
To Special Revenue Funds	940								0.00
Interfund	950								0.00
To Permanent Funds	960								0.00
To Enterprise Funds	990								0.00
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Change in Net Position		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2015	2880								0.00
Adjustments to Net Position	2896								0.00
Net Position, June 30, 2016	2780								0.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 SCHOOL INTERNAL FUNDS
 June 30, 2016

Exhibit K-11
 FDOE Page 19
 Fund 891

ASSETS	Account Number	Beginning Balance July 1, 2015	Additions	Deductions	Ending Balance June 30, 2016
Cash	1110	194,386.57	913,671.57	897,472.72	210,585.42
Investments	1160				0.00
Accounts Receivable, Net	1131	9,807.00			9,807.00
Interest Receivable on Investments	1170				0.00
Due From Budgetary Funds	1141				0.00
Due From Other Agencies	1220				0.00
Inventory	1150				0.00
Total Assets		204,193.57	913,671.57	897,472.72	220,392.42
LIABILITIES					
Cash Overdraft	2125				0.00
Accrued Salaries and Benefits	2110				0.00
Payroll Deductions and Withholdings	2170				0.00
Accounts Payable	2120	27,316.55	913,671.57	897,472.72	43,515.40
Internal Accounts Payable	2290	176,877.02	52,503.00	52,503.00	176,877.02
Due to Budgetary Funds	2161				0.00
Total Liabilities		204,193.57	966,174.57	949,975.72	220,392.42

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 SCHEDULE OF LONG-TERM LIABILITIES
 June 30, 2016

Exhibit K-12
 FDOE Page 20
 Fund 601

	Account Number	Governmental Activities Total Balance [1] June 30, 2016	Business-Type Activities Total Balance [1] June 30, 2016	Total	Governmental Activities - Debt Principal Payments 2015-16	Governmental Activities - Principal Due Within One Year 2016-17	Governmental Activities - Debt Interest Payments 2015-16	Governmental Activities - Interest Due Within One Year 2016-17
Notes Payable	2310	929,309.15		929,309.15	336,967.96	349,498.34	34,755.70	22,225.33
Obligations Under Capital Leases	2315			0.00				
Bonds Payable								
SBE/COBI Bonds Payable	2321	503,370.00		503,370.00	183,000.00	196,000.00	34,052.01	22,530.00
District Bonds Payable	2322	2,051,384.83		2,051,384.83	130,854.44	135,181.66	70,512.18	66,184.97
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	2,554,754.83	0.00	2,554,754.83	313,854.44	331,181.66	104,564.19	88,714.97
Liability for Compensated Absences	2330	2,256,220.71		2,256,220.71				
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	499,320.90		499,320.90	264,145.15	269,660.19	14,886.14	9,361.10
Total Lease-Purchase Agreements Payable	2340	499,320.90	0.00	499,320.90	264,145.15	269,660.19	14,886.14	9,361.10
Estimated Liability for Long-Term Claims	2350			0.00				
Net Other Postemployment Benefits Obligation	2360	3,370,760.00		3,370,760.00				
Net Pension Liability	2365	19,699,118.00		19,699,118.00				
Estimated PECO Advance Payable	2370			0.00				
Other Long-Term Liabilities	2380			0.00				
Derivative Instrument	2390			0.00				
Total Long-term Liabilities		29,309,483.59	0.00	29,309,483.59	914,967.55	950,340.19	154,206.03	120,301.40

[1] Report carrying amount of total liability due within one year and due after one year on June 30, 2016, including discounts and premiums.

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF CATEGORICAL PROGRAMS
REPORT OF EXPENDITURES AND AVAILABLE FUNDS
For the Fiscal Year Ended June 30, 2016

Exhibit K-13
FDOE Page 21

CATEGORICAL PROGRAMS (Revenue Number) [Footnote]	Grant Number	Unexpended June 30, 2015	Returned To FDOE	Revenues [1] 2015-16	Expenditures 2015-16	Flexibility [2] 2015-16	Unexpended June 30, 2016
Class Size Reduction Operating Funds (3355)	94740			5,756,308.00	6,014,463.03		(258,155.03)
Excellent Teaching Program (3363)	90570						0.00
Florida Digital Classrooms (FEFP Earmark)	98250			332,837.00	332,837.00		0.00
Florida School Recognition Funds (3361)	92040			121,993.00	121,993.00		0.00
Instructional Materials (FEFP Earmark) [3]	90880			389,340.00	453,542.71		(64,202.71)
Library Media (FEFP Earmark) [3]	90881			6,104.00	6,104.00		0.00
Preschool Projects (3372)	97950						0.00
Public School Technology	90320						0.00
Research-Based Reading Instruction (FEFP Earmark) [4]	90800			336,535.00	336,535.00		0.00
Safe Schools (FEFP Earmark) [5]	90803			169,040.00	318,603.55		(149,563.55)
Salary Bonus Outstanding Teachers in D and F Schools	94030						0.00
Student Transportation (FEFP Earmark)	90830			1,627,120.00	1,627,120.00		0.00
Supplemental Academic Instruction (FEFP Earmark) [4]	91280			1,138,305.00	1,138,305.00		0.00
Teacher Training	91290						0.00
Teachers Classroom Supply Assistance (FEFP Earmark)	97580	427.88		89,671.00	90,098.88		0.00
Voluntary Prekindergarten - School Year Program (3371)	96440	26,761.45		589,615.15	579,580.71		36,795.89
Voluntary Prekindergarten - Summer Program (3371)	96441						0.00

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

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2016

Exhibit K-14
 FDOE Page 22

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
ENERGY EXPENDITURES:						
Natural Gas	411					0.00
Bottled Gas	421					0.00
Electricity	430	1,467,283.84		6,336.71		1,473,620.55
Heating Oil	440	3,306.52				3,306.52
Total		1,470,590.36	0.00	6,336.71	0.00	1,476,927.07
ENERGY EXPENDITURES FOR STUDENT TRANSPORTATION:						
Compressed Natural Gas	412					0.00
Liquefied Petroleum Gas	422					0.00
Gasoline	450	6,039.06	1,539.41			7,578.47
Diesel Fuel	460	53,445.12				53,445.12
Oil and Grease	540					0.00
Total		59,484.18		0.00	0.00	59,484.18

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Capital Projects Funds 3XX	Total
EXPENDITURES FOR SCHOOL BUSES AND SCHOOL BUS REPLACEMENTS:						
Buses	651					0.00

	Subobject	General Fund 100	Special Revenue Food Services 410	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
SUBAWARDS FOR INDIRECT COST RATE:						
<i>Professional and Technical Services:</i>						
Subawards Under Subagreements - First \$25,000	311			125,551.10		125,551.10
Subawards Under Subagreements - In Excess of \$25,000	312			51,637.61		51,637.61
<i>Other Purchased Services:</i>						
Subawards Under Subagreements - First \$25,000	391	11,000.00		500.00		11,500.00
Subawards Under Subagreements - In Excess of \$25,000	392					0.00

	Subobject	Special Revenue Food Services 410
FOOD SERVICE SUPPLIES SUBOBJECT		
Supplies	510	202,483.03
Food	570	1,982,695.61
Donated Foods	580	130,526.03

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
SCHEDULE OF SELECTED SUBOBJECT EXPENDITURES
 For the Fiscal Year Ended June 30, 2016

Exhibit K-14
 FDOE Page 23

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEACHER SALARIES					
Basic Programs 101, 102 and 103 (Function 5100)	120	9,806,145.71	188,012.19		9,994,157.90
Basic Programs 101, 102 and 103 (Function 5100)	140	379,902.37			379,902.37
Basic Programs 101, 102 and 103 (Function 5100)	750				0.00
Total Basic Program Salaries		10,186,048.08	188,012.19	0.00	10,374,060.27
Other Programs 130 (ESOL) (Function 5100)	120				0.00
Other Programs 130 (ESOL) (Function 5100)	140				0.00
Other Programs 130 (ESOL) (Function 5100)	750				0.00
Total Other Program Salaries		0.00	0.00	0.00	0.00
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	120	1,779,816.88	185,597.39		1,965,414.27
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	140	60,891.71	137,803.87		198,695.58
ESE Programs 111, 112, 113, 254 and 255 (Function 5200)	750				0.00
Total ESE Program Salaries		1,840,708.59	323,401.26	0.00	2,164,109.85
Career Program 300 (Function 5300)	120	222,418.59	180.00		222,598.59
Career Program 300 (Function 5300)	140	2,984.69			2,984.69
Career Program 300 (Function 5300)	750				0.00
Total Career Program Salaries		225,403.28	180.00	0.00	225,583.28
Total		12,252,159.95	511,593.45	0.00	12,763,753.40

	Subobject	General Fund 100	Special Revenue Other Federal Programs 420	Special Revenue Federal Economic Stimulus Programs 430	Total
TEXTBOOKS (used for classroom instruction)					
Textbooks (Function 5000)	520	109,525.18	3,659.14		113,184.32

ESE 348

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 SPECIFIC ACADEMIC CLASSROOM INSTRUCTION AND OTHER DATA COLLECTION
 For the Fiscal Year Ended June 30, 2016

Exhibit K-14
 FDOE Page 24

CATEGORICAL FLEXIBLE SPENDING - GENERAL FUND EXPENDITURES	Account Number	Safe Schools	Student Transportation	Supplemental Academic Instruction	Research-Based Reading Instruction	Instructional Materials	Instructional Materials / Library Media	Totals
<i>Instruction:</i>								
Basic	5100							0.00
Exceptional	5200							0.00
Career Education	5300							0.00
Adult General	5400							0.00
Prekindergarten	5500							0.00
Other Instruction	5900							0.00
Total Flexible Spending Instructional Expenditures	5000	0.00	0.00	0.00	0.00	0.00	0.00	0.00

DISTRIBUTIONS TO CHARTER SCHOOLS (Charter school information is used in federal reporting)	Fund Number	Direct Payment (Object 393)	Amount Withheld for Administration	Payments and Services on Behalf of Charter Schools	Total Amount
<i>Expenditures:</i>					
General Fund	100	3,555,606.92			3,555,606.92
Food Service Special Revenue Fund	410				0.00
Other Federal Programs Special Revenue Fund	420	128,001.32			128,001.32
Federal Economic Stimulus Special Revenue Funds	430				0.00
Capital Projects Funds	3XX				0.00
Total Charter School Distributions		3,683,608.24	0.00	0.00	3,683,608.24

LIFELONG LEARNING (Lifelong Learning expenditures are used in federal reporting)	Account Number	Amount
<i>Expenditures:</i>		
General Fund	5900	
Other Federal Programs Special Revenue Fund	5900	
Federal Economic Stimulus Special Revenue Funds	5900	
Total	5900	0.00

MEDICAID EXPENDITURE REPORT (Medicaid expenditures are used in federal reporting)	Unexpended June 30, 2015	Earnings 2015-16	Expenditures 2015-16	Unexpended June 30, 2016
<i>Earnings, Expenditures and Carryforward Amounts:</i>		410,604.49	410,604.49	
<i>Expenditure Program or Activity:</i>				
Exceptional Student Education			410,604.49	
School Nurses and Health Care Services				
Occupational Therapy, Physical Therapy and Other Therapy Services				
ESE Professional and Technical Services				
Gifted Student Education				
Staff Training and Curriculum Development				
Medicaid Administration and Billing Services				
Student Services				
Consultants				
Other				
Total Expenditures			410,604.49	

General Fund Balance Sheet Information (This information is used in state reporting)	Fund Number	Amount
<i>Balance Sheet Amount, June 30, 2016:</i>		
Total Assets and Deferred Outflows of Resources	100	
Total Liabilities and Deferred Inflows of Resources	100	

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 VOLUNTARY PREKINDERGARTEN (VPK) PROGRAM
 For the Fiscal Year Ended June 30, 2016

VOLUNTARY PREKINDERGARTEN PROGRAM (1) GENERAL FUND EXPENDITURES	Account Number	100	200	300	400	500	600	700	Totals
		Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other	
<i>Current:</i>									
Prekindergarten	5500	223,487.38	55,775.77	14,504.01		8,027.94	317.80		302,112.90
Student Support Services	6100	74,227.60	22,367.66	3,153.59		900.00		258.00	100,906.85
Instructional Media Services	6200								0.00
Instruction and Curriculum Development Services	6300	103,800.83	26,676.87						130,477.70
Instructional Staff Training Services	6400			324.24				100.00	424.24
Instruction-Related Technology	6500			936.00					936.00
Board	7100								0.00
General Administration	7200	2,831.66	934.44						3,766.10
School Administration	7300								0.00
Facilities Acquisition and Construction	7410								0.00
Fiscal Services	7500	31,841.12	5,071.69						36,912.81
Food Services	7600	1,695.99	298.12						1,994.11
Central Services	7700			2,050.00					2,050.00
Student Transportation Services	7800								0.00
Operation of Plant	7900								0.00
Maintenance of Plant	8100								0.00
Administrative Technology Services	8200								0.00
Community Services	9100								0.00
<i>Capital Outlay:</i>									
Facilities Acquisition and Construction	7420								0.00
Other Capital Outlay	9300								0.00
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710								0.00
Interest	720								0.00
Total Expenditures		437,884.58	111,124.55	20,967.84	0.00	8,927.94	317.80	358.00	579,580.71

(1) Include expenditures for the summer program (section 1002.61, F.S.) and the school-year program (section 1002.63, F.S.).

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: September 6, 2016

TITLE OF AGENDA ITEM: Stephanie Merrill v. Gadsden County School Board

DIVISION:

PURPOSE AND SUMMARY OF ITEM: The purpose of this item is to get final approval of a settlement in the above-referenced matter.

Ms. Merrill was a student on bus which crashed in Chattahoochee on March 2010. She timely filed a complaint in circuit court in 2012. This is the final claim from that accident that has to be resolved. The majority of the claims were resolved in a pre-suit mediation. One other student filed a suit which was resolved in 2014.

The insurance carrier has paid out all it is obligated to pay for this accident. Therefore, all costs and fees for defense of this matter will be the responsibility of the Board. In addition, if, Ms. Merrill received a judgment against the Board, she would be required to file a claims bill with the Legislature.

Ms. Merrill has agreed to resolve this matter for \$10,000. This sum is less than the cost to the Board to defend this matter at trial and will completely resolve all issues. Ms. Merrill will be responsible for her attorney's fees and cost of litigation as well as satisfying any outstanding liens. Given the inherent uncertainties in litigation we believe that even if we are successful at trial Ms. Merrill may appeal and cause the overall cost for litigating this matter to increase significantly. Therefore, we recommend approval of the settlement.

The Superintendent recommends approval of this item.

FUND SOURCE: General
AMOUNT: \$10,000.00
PREPARED BY: DSM
POSITION:

SUMMARY SHEET



RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. _____

DATE OF SCHOOL BOARD MEETING: _____

TITLE OF AGENDA ITEM: Approval of 2015-2017 GESPA Contract.

DIVISION:

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

PURPOSE AND SUMMARY OF ITEM:

Approval is requested of the Collective Bargaining Contract for the 2015-2017 Gadsden Educational Staff Professional Association.

Ratification vote: 188 Yes 7 No

FUND SOURCE: N/A

AMOUNT: N/A

PREPARED BY: Rocky Pace

POSITION: Chief Negotiator

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: _____

COLLECTIVE BARGAINING

BETWEEN

**The School Board of
Gadsden County**

And

**Gadsden Educational Staff
Professional Association**

~~2013-2015 Contract~~

~~2nd Year Negotiations 2014-2015 SY~~

2015-2017 SY

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**ARTICLE I
RECOGNITION**

- A. The Board hereby recognizes the GESPA as the exclusive collective bargaining representative for a unit of non-instructional employees of The School Board of Gadsden County I Florida described as follows:
1. INCLUDED: All full-time and regular part-time non-instructional employees of the Gadsden County School District in the following positions: Maintenance Worker, Custodian, Custodial Assistant, Food Service Worker, Bus Driver, Bus Attendant, Educational Paraprofessional, Assistant Secretary, Clerical Worker, District Receptionist, Warehouse Supervisor's Secretary, Assistant Food Service Manager, and District Secretaries not designated as confidential.
 2. EXCLUDED: Director of Transportation; Director of Facilities; Supervisor of School Food Service; Food Service Manager; Vehicle Service Supervisor; District Finance Account Clerk; Administrative Assistants; Warehouse Supervisor; Office Managers; District Executive Secretaries to Superintendent, Deputy Superintendent, Assistant Superintendents, and Director of Instruction, Coordinators of Instructional Materials, School Food Service and Personnel; and all other full-time and regular part-time District employees not listed as included in the bargaining unit.
- B. Whenever used herein, the term "employee" shall mean any employee who is included in the foregoing appropriate unit.

**ARTICLE II
NEGOTIATION PROCEDURE**

- A. In negotiating this Agreement, neither party shall have control over the selection of the representatives of the other party. However, the number of representatives per team shall not exceed five (5). Throughout negotiations, the chief negotiators shall sign all tentative agreements. There shall be six (6) signed copies of the final agreement. Four (4) copies shall be retained by the Board and two (2) copies retained by the Union.
- B. Following tentative agreement of the contract, the Board agrees to print a maximum of three (3) draft copies per work site for GESPA to distribute to its bargaining unit members for the purpose of ratification. The cost of printing shall be at the expense of the Board.
- C. Negotiation sessions not involving third party neutrals shall begin at a mutually agreed upon time. When it is necessary for a negotiation session to take place during normal working hours, only the members of the bargaining team shall be granted leave-in-line-of-duty. Such leave may include time for travel from the member's work site to the session site.
- D. Primary access to this Contract shall be through an electronic version that shall be available on the District and Association websites. A limited number of copies shall be printed at the expense of the Board within sixty (60) days after ratification for new employees and for administrative purposes. The Board also shall furnish fifty (50) copies to GESPA for its use.

**ARTICLE III
GRIEVANCE PROCEDURE**

- A. Definitions.
1. "Grievance" shall be defined as a dispute involving the interpretation, application, or violation of a

provision(s) of this contract.

2. "Grievant" shall mean any employee or group of employees who have filed a grievance.
3. "Day" shall mean a district workday based on the calendar approved by the Board the application of this provision shall not, however, result in the extension of a time period stated in this Article for more than ten (10) days.
4. Grievance Forms. Each grievance, request for review, and notice of arbitration must be submitted in writing on the appropriate grievance form and signed by the grievant(s). All grievance forms shall be dated when received. The grievance forms may be filed in person or by means of FAX, U.S. mail, or other recognized means of delivery.

B. Informal Resolution. When employees have a problem or complaint, they should attempt to resolve it through discussions with their supervisor or other appropriate personnel. If the problem or complaint cannot be resolved in that manner, the grievance procedure is provided as a formal means for resolving the grievances of employees as defined below. An effort to resolve a problem or complaint under this provision does not waive the time limits for filing a grievance at Step 1 as provided in Section E.3, below.

C. Resort to Other Procedures.

1. It is the intent of the parties to first provide a reasonable opportunity for resolution of a matter that constitutes a grievance through the grievance procedure. If prior to seeking resolution of a dispute by filing a grievance hereunder, or while a grievance is being processed, an employee formally initiates resolution of the matter in any other forum, whether administrative or judicial, the Board shall have no obligation to proceed further with the matter pursuant to this grievance procedure.
2. As an exception of the provisions of paragraph A., above, a grievant may file an EEOC charge while the grievance is in progress when such filing becomes necessary to meet federal filing deadlines pursuant to 42 U.S.C. s. 2000e et seq. Furthermore, an employee may seek resolution of a dispute through site or school procedures prior to filing a grievance and may request of the site administrator, an extension of the time limits for initial filing of the grievance for this purpose.

D. Representation and Appearances.

1. An employee shall choose at Step 1 and Step 2 whether to be represented by GESPA or to represent him/herself. GESPA shall not be required to process grievances for employees who are not members of the Association.
2. The resolution of any grievance as defined herein shall not be inconsistent with the provisions of this contract, and the grievant shall have the opportunity to have GESPA present at any meeting involving the grievant called to discuss such a resolution.
3. Time spent by grievant and GESPA representatives investigating and processing grievances outside regular working hours shall not be counted as time worked.

E. Formal Grievance Procedure.

1. If the parties are unable or unwilling to resolve a grievable concern or problem through the informal process described in Section A, 1 above, a formal grievance may be filed under this Section.
2. Time Limits.
 - a. The time limits provided in the Article shall be observed, but may be extended by written agreement of the parties. Whenever illness or other incapacity of a party necessary to hear the grievance prevents his/her presence at a grievance meeting, the time limits shall be extended, by mutual consent, to such time that the party can be present. In the event a grievance is filed after May 15 of any year and strict adherence to the time limits may result in hardship to any party, the Board shall use its best efforts to process such grievance prior to the end of the school term or as soon thereafter as possible.
 - b. Upon failure of any administrator to provide a decision at any step, within the time limits provided in this Article, the grievant may proceed to the next step. Upon failure of the grievant

to file at the next step within the time limits provided, the grievance shall be deemed to have been resolved by the decision at the prior step.

- c. Upon written agreement of the parties, any step in this procedure may be waived.
- d. A grievant may withdraw his/her grievance at any step but that same grievance may not be filed a second time unless it is of a continuous nature.

STEP I

3. A grievance shall be filed with the employee's site administrator within twenty (20) days following the occurrence of the alleged violation of the contract if the informal resolution process is used, or ten (10) days if the informal resolution process is not used. The grievance shall state the facts giving rise to the alleged violation, the specific section(s) of the contract alleged to have been violated, the employee's contention with respect to these provisions, and the specific relief sought, and shall be signed by the grievant. Within twenty (20) days after receiving the grievance, the site administrator shall meet with the grievant and representative, if representation is being used, and communicate his/her decision in writing to the grievant and the grievant's representative or otherwise resolve the grievance.

STEP II

4. If the grievant is not satisfied with the decision at Step I, he/she may, within ten (10) days following receipt of the Step I decision or following the date on which the Step I decision was due if no decision is provided, file a request for review of the Step I decision with the Superintendent's designee on the appropriate form. The Superintendent's designee shall, upon request, meet with the grievant and/or representative and may conduct whatever investigation is necessary to make a finding. Within twenty (20) days of the receipt of the grievance at Step 2, the Superintendent's designee shall communicate his/her Step 2 written decision to the grievant and/or representative or otherwise resolve the grievance.

STEP III

5. If the aggrieved is not satisfied with the disposition at Step II he/she may, within ten (10) days after the answer at Step II, appeal in writing on the proper form the original grievance to the Superintendent. The Superintendent may conduct whatever investigation is necessary to make a finding. Within twenty (20) days after the receipt of the grievance, the Superintendent shall notify the grievant as to His/her disposition of the grievance.

STEP IV

6. Mediation. The parties may, by written agreement, submit a grievance to mediation to be conducted by the Federal Mediation and Conciliation Service (FMCS), prior to being submitted to arbitration. When the parties agree to mediate an issue, the time limits to file for arbitration shall automatically be extended for the period necessary to conclude the mediation process.

STEP V

7. Arbitration
 - a. If the grievance has not been satisfactorily resolved at Step III, GESPA may, within ten (10) days following receipt of the Step III decision or following the date on which the Step III decision was due if no decision is provided, file an intent to submit the grievance to arbitration with the superintendent or his/her designee.

- b. A grievance filed at Step III on which no action has been taken by the grievant for twenty (20) days shall be deemed withdrawn and resolved in accordance with the decision issued at the prior step.
 - c. Disclosure of Information. Neither the Board nor the grievant shall be permitted to assert in an arbitration preceding any grounds or rely on any evidence that has not previously been disclosed to the other party.
 - d. Selection of Arbitrator. The parties shall follow the American Arbitration Association procedure for selection of an arbitrator and shall conduct the arbitration under its rules and procedures except as modified by the provisions of this Contract. The arbitration shall be scheduled within sixty (60) days following selection of the arbitrator.
 - e. Authority of the Arbitrator.
 - 1. The arbitrator shall have no power to alter, add to, or subtract from the terms of this contract. Arbitration shall be confined to the application and interpretation of this Contract and the precise issue(s) submitted for arbitration. The arbitrator shall refrain from issuing statements of opinion or conclusions not essential to the determination of the issues submitted.
 - 2. In rendering decisions, an arbitrator shall give due regard to the responsibilities of the Board and the Superintendent and their designees as provided in law and rule and shall so construe such responsibilities, except as they may be specifically conditioned by this Contract.
 - 3. The arbitrator's decision shall be final and binding on the parties as provided in Section 447.401, Florida Statutes, provided that either party may ask that an appropriate court vacate such a decision on one or more of the grounds stated in Section 682.13, Florida Statutes.
 - 4. An arbitrator's award may be retroactive as the equities of a case may demand, but an award shall not be retroactive to a date earlier than sixty (60) days prior to the date the grievance was initially filed except for those provisions of State or federal law that may require an earlier date.
 - f. Fees and Expenses. The losing party shall pay the fees and expenses of the arbitrator. A party desiring a transcript of the arbitration proceedings shall provide written notice to the other party at least five (5) days prior to the date of the arbitration and shall be responsible for scheduling a stenotype reporter to record the proceedings and for paying the appearance fee of the reporter and the cost of obtaining an original transcript. The party shall also provide a photocopy of the transcript to the other party upon written request and payment of reasonable copying expenses.
8. Processing.
- a. The site administrator shall refuse consideration of a grievance not filed or processed in accordance with this Article.
 - b. If a grievance arises as the result of a condition that the immediate supervisor is without jurisdiction to resolve, the grievance shall be filed at Step II after discussing such filing with the Superintendent's designee.
9. Precedent – No complaint informally resolved, or grievance resolved at either Step I or II, shall constitute a precedent for any purpose unless agreed to in writing by the Board and GESPA.
- F. Documents. The grievant or representative shall be provided, upon request and with reasonable copying charge, with a copy of any identifiable document relevant to the grievance. All written materials dealing with the processing of a grievance shall be filed separately from the grievant's personnel file except an arbitration decision or a settlement agreement that requires personnel action(s) that affects the grievant.

- G. Notwithstanding the expiration of this contract, any claim or grievance arising while it was in effect may be processed through the grievance procedure until resolution, provided it is timely filed.
- H. Hearings and conferences under this procedure shall be conducted at a time and place which will afford a fair and reasonable opportunity for all persons, including witnesses, entitled to be present, to attend, and will be held, insofar as possible, after regular school hours, or during working time of personnel involved. When such hearings and conferences are held, at the option of the administration, during school working hours, all employees whose presence is required shall be excused, with pay, for that purpose.
- I. Adjustment of any grievance as described herein shall not be inconsistent with the provisions of this Agreement.

**ARTICLE IV
ASSOCIATION RIGHTS AND RESPONSIBILITIES**

- A. **Use of facilities**
GESPA and its representative shall have the right to use the Board's work sites and equipment in accordance with the applicable provisions of Gadsden County School Board Policy 9.30 entitled Use of Facilities. When fees are required, they will be assessed to GESPA for payment based on the fee schedule recommended by the Superintendent and approved by the School Board of Gadsden County.
- B. **Communication to Employees**
 - 1. Bulletin Boards. GESPA shall have the right to post notification of activities and matters of GESPA concern on a designated bulletin board at each work site. The designated bulletin board will be established by mutual agreement of the site administrator and the president of GESPA.
 - 2. GESPA shall have the right to use any intra-school communications system, the inter-school mail and e-mail systems (based on server availability), and mailbox distribution system. Distribution of materials shall be in compliance with procedures agreed upon by the site administrator and GESPA and the rules and policies of the Board. These communication systems shall not be used to transmit or display materials if the content of which relates to election campaigns for public office. In the event that the Board must collect postage for GESPA's use of the district inter-mail system, GESPA will be responsible for the payment of all such postage and cooperatively work out procedures for such payment.
- C. **Information Provided to GESPA**
 - 1. Reports Provided to GESPA: The board shall provide GESPA without charge, during the weeks of September 1 and February 1 of each year a list of employees including the following information: name, classification, pay grade, hourly rate of pay, work site, home address, work phone number, and district hire date.
 - 2. GESPA Access to District Policies and Rules: GESPA shall have access to District policies and rules and Board agendas and shall be notified of changes of such policies and rules when site administrators and other District Administrators are notified of such changes and at least five (5) days prior to the implementation, if feasible. The site administrator shall provide the site representative with one (1) copy of any district policy or rule requested by the site representative.
- D. Upon appropriate authorization by any employee, the board will directly deposit the employee's **entire monthly** salary into any official financial institution that provides a bank routing number. In addition, the board will directly deposit a part or all of the employee's salary into the Envision Credit Union.

E. The Board shall deduct from the pay of each employee all current membership dues and uniform assessments of the GESPA, provided that at the time of each such deduction there is in the possession of the Board a valid signed membership form provided by GESPA for each such deduction, executed by the employee, in the form and according to the terms of the membership form. Membership shall continue year after year unless revoked by the employee. Authorization for dues revocation is revocable upon written request by the employee on the Employee Association Dues Revocation Form. The employee must first secure the written acknowledgement of GESPA on the Form, signed and dated, and then submit the form to the District Payroll Office. The revocation of the authorization for dues deduction will be effective at the beginning of the pay period no fewer than 30 calendar days from the date of the employee's submission of the completed Dues Revocation Form to the Payroll Office.

1. Any employee may authorize dues deduction by presenting to the Board on or before September 10 of the applicable school year a signed membership form authorizing the Board to deduct from the employee's salary an amount certified in writing by the GESPA to the Board, on or before September 1 of the applicable school year, as being due to the GESPA from each member thereof as membership dues for that fiscal year, which amount shall be evenly divisible by ten (10) and deducted monthly beginning with the September pay check and continuing consecutively until ten (10) deductions have been made presenting said membership form to the Board after September 10 and at the time during the applicable school year, in which case the total amount to be deducted shall be a fraction of the annual dues based on the number of checks still to be issued in that year, beginning with the first check issued at least fifteen (15) calendar days after the Board's receipt of the employee's completed membership form. Sums so deducted from the employee's remaining salary checks shall be as nearly equal in amount as practicable. Provided, however that any employee whose employment begins after September 10 of the applicable school year may apply for such dues deduction, if the appropriate completed membership form is received by the Board not later than thirty (30) days after the beginning of the employee's employment by the Board. All such deductions and remittances by the school board shall be made in accordance with stipulations established by the Board or the Superintendent of Schools and remitted to the Big Bend Service Unit.
2. The District will provide GESPA with ~~one~~ **two** payroll deduction slots for the purpose of deducting premiums (after tax) for companies participating in the benefits programs sponsored by GESPA through the NEA Member Benefits Program. All deductions shall be made on a twelve month basis using a mutually agreeable form to be provided by GESPA and transmitted to the common remitter selected by GESPA or its affiliates for such purpose as a single check amount to the remitter each payroll period. GESPA will hold the Board harmless for any claims arising out of the use of these payroll deduction slots. These deductions shall not be limited or restricted to any certain number of participants by the Board.
3. The GESPA shall indemnify and save harmless the board and its employees from any and all claims, demands, suits, judgments, awards and costs incurred in connection with any such claim, demand, or suit resulting from any action taken or omitted by the Board or its employees for the purpose of complying with the provisions of the Article.

F. The Board also agrees to furnish to the union in response to reasonable requests all available information concerning names, addresses, seniority and experience credit of all bargaining unit members; compensation paid thereto; agencies, minutes, and reports of all open Board meetings; census and membership data; and such other information as will assist the Union in developing intelligent, accurate, informed and constructive programs or proposals on behalf of employees together with information which the Union may require to process any grievance or complaint.

- G. Representatives of the Board and GESPA will meet upon the written request of either party during the term of the contract at a time convenient for both parties for the purpose of reviewing the administration of this contract and to resolve problems that may arise. These meetings are not intended to bypass the negotiations or grievance procedures.
- H. In Line of Duty ~~Temporary Duty~~ for GESPA Activities
1. Work Responsibilities and In Line of Duty ~~Temporary Duty~~ for the GESPA President.
 - a. It is the joint responsibility of the President, GESPA, and the District to limit the impact of the President's responsibilities and accompanying In-Line-of Duty ~~temporary duty~~ on the President's work site through the following measures:
 - 1) Work interruptions for GESPA business shall be minimized through the use of E-mail, voice mail, answering machine, call forwarding, where available.
 - 2) GESPA shall make available to the District a list of site Association representatives with whom employees may conduct GESPA business during the workday. The parties shall strive to limit the time during the President's hours used to conduct GESPA business. Not more than fifteen (15) minutes of the President's normal working hours will be used to conduct GESPA business, in addition to lunch or break time which the President may use for this purpose. If the President has reason to expect that pending issues will require additional work time, the President shall request one or more hours of In-Line-of Duty ~~temporary duty~~ leave for such purposes.
 2. The GESPA President or designee shall be provided up to twenty (20) days of In-Line-of Duty ~~temporary duty~~ each fiscal year to conduct GESPA business or carry out GESPA activities.
- I. The Board may grant employees leave-in-line-of-duty each fiscal year as described below to carry out GESPA activities.
1. Legislative Committee – A legislative committee comprised of five (5) members appointed by the GESPA President shall be allowed three (3) days during the Legislative Session to lobby for educational concerns benefiting the Gadsden County School District.
 2. Florida Education Association Delegate Assembly – The Board agrees to grant two (2) days to each elected delegate to attend the Annual Delegate Assembly of the Florida Educational Association.
 3. Summer Leadership Training. Up to six (6) members of the GESPA Executive Board shall be granted up to a total of eighteen (18) days to attend Summer Leadership Training programs.
 4. Collective Bargaining Committee. A list of members of the GESPA bargaining committee shall be provided to the Board's negotiator by April 1 of each year. Such members shall be provided In-Line-of Duty ~~temporary duty~~ for negotiations under the provisions of Article II, Section C of the Contract.
 5. Other GESPA Activities. Authorized GESPA representatives may request In-Line-of Duty ~~temporary duty~~ to meet with employees at their work site for up to two hours to address GESPA business, provided the authorized representatives report their presence to the work site administrator or his/her designee and meet in a non-work area during the employee's duty-free time.
 6. GESPA Committee Representation. The GESPA President may appoint a GESPA representative(s) to any committee(s) appointed by the School Board that has an effect, long-term or short-term, on its membership. These shall include but not be limited to

budget, compensation, sick leave bank, capital outlay, and staffing. Membership on committee(s) is advisory in nature, unless stated otherwise by the Board.

- J. Paid leave for GESPA Activities – Each year of this contract, representatives of the GESPA may be granted up to a total of ten (10) days of paid leave to conduct GESPA business provided the following conditions are met:
1. An employee shall provide the site administrator with a leave request form for the paid leave a minimum of forty-eight (48) hours prior to such leave.
 2. The site administrator shall approve the request for paid leave unless he/she document in writing at least 24 hours in advance that the employee's absence would significantly impede the operation of the work unit, and under no circumstances shall the leave be denied after the leave has been duly authorized and approved by the administrator.
 3. No more than two (2) employees may be absent from any faculty on any day on such paid leave.
 4. No more than ten (10) employees in the district may be absent on such paid leave on any day.
 5. Except for the president of the GESPA, no employee may be absent on paid leave for GESPA activities for more than ten (10) days.
 6. The School Board, in conjunction with the GESPA, shall be responsible for tracking the amount of paid leave taken for GESPA activities.
- K. During the regular workday, the Executive Director of Big Bend Service Unit or the staff of the Florida Education Association and/or the president of GESPA may visit bargaining unit employees at the site, provided the authorized representatives report their presence to the site administrator or his/her designee and they do not interfere with, nor disturb, normal site operations or cause the loss of instructional time. No authorized representative shall use this privilege except to conduct GESPA business.

ARTICLE V EMPLOYEE RIGHTS, PROTECTION AND RESPONSIBILITIES

- A. Pursuant to the Florida Public Employees – Collective Bargaining Act, as amended, *Florida Statutes* 447.01 et seq., the Board hereby agrees that every employee shall have the right to freely join and participate in any employee organization of his/her own choosing and to negotiate collectively, through a certified bargaining agent, with his/her public employer in the determination of the wages, hours, terms and conditions of his/her employment, and to engage in concerted activities not prohibited by law and/or school board policy, for the purpose of collective bargaining. While the Board understands and agrees that it will not interfere with, restrain, or coerce employees in the exercise of any rights conferred by *Florida Statute* 447 or encourage or discourage membership in any employee organization, or refuse to bargain collectively, fail to bargain in good faith, or take action against any employee because he/she has filed charges or given testimony under *Florida Statute* 447, the Board reserves the right to communicate with its employees as it deems necessary and appropriate.
- B. The employee, upon written request, shall have the right to review and reproduce the contents of the personnel file, being accompanied by a representative of the GESPA, if desired, and in the presence of the administrator responsible for the safekeeping of such file.
- C. Unless otherwise provided by Florida Statute 1012.31, the personnel file of each employee shall be open to inspection only by the School board, the Superintendent, the supervisor, the employee and such other person(s) the employee or the Superintendent may authorize in writing.
- D. No derogatory material shall be placed in an employee's personnel file that the employee has not had the opportunity to see. An employee shall sign any reviewed material. However, such signing does not indicate agreement but rather that the employee has seen the material. In the event an employee does not review and sign such material within five (5) working days after notification of the existence of such material, the material shall be filed in the personnel file.
- E. Any case of assault on an employee shall be promptly reported to the principal or his designated

representative. The Board agrees to advise the employee of his/her rights and obligations with respect to such assault and shall render all reasonable assistance to the employee in connection with the handling of the incident with law enforcement and judicial authorities.

1. All employees are entitled to a safe place to work. When an unsafe condition exists where continued work could result in injury to the employee or other employees, the unsafe condition shall be reported immediately to the supervisor. The supervisor shall take whatever action necessary to correct the condition. Should correction not occur to remedy the condition, the employee shall report the condition to the Superintendent/designee. This does not waive the right of an employee to grieve.

Employees hired to assist with students with special behavioral problems will be made aware of the personal risk. The involvement of law enforcement will be at the discretion of the building administrator.

- F. The School Board shall have the right to take disciplinary action against its employees for just cause. Just cause shall be defined to mean:
1. Prior to taking official action, the board or its designee made an effort to determine if the employee violated or disobeyed a rule or order of management.
 2. The Board or its designees conducted an investigation to determine the facts.
 3. The Board applied its rule and penalties uniformly and without discrimination to all employees.
 4. The employee was given an opportunity to present her/his side prior to official action being taken.
 5. The Board's rule or order that the employee is alleged to have violated was not arbitrary, capricious or discriminatory.
 6. The Board gave the employee forewarning of the consequences or possible consequences if the employee did not obey the rule or order.
 7. When determining the degree of discipline, consideration will be given to the employee's service record and the nature of the offense.
- G. Each employee who resides in the district and is employed at least half time, or who resides outside the district and is employed full time shall have the opportunity to enroll his or her child(ren) in the school of choice, subject to Gadsden County School Board Policy 5.20 entitled Student Assignment. In no instance will the child(ren) interfere with the performance of the employees' assigned duties.
- H. Nothing contained within this Contract shall be construed to deny or restrict any employee's rights that he/she may have under Florida School Laws or other applicable State or Federal laws or regulations. The rights granted to employees hereunder shall be deemed to be in addition to those provided elsewhere.
- I. The employee shall be entitled to full rights of citizenship, and no religious or political activities of any employee or lack thereof, shall be grounds for any discipline or discrimination with respect to the employment of such employees. The private and personal life of any employee is not within the appropriate concern or attention of the Board unless it interferes with the performance of his or her prescribed duties.
- J. The Board agrees that it will in no way discriminate against any employee covered by this Contract because of their race, creed, religion, color, national origin or ancestry, age, sex, marital status, sexual orientation, physical characteristics or disability.
- K. The Board will repair or reimburse employees the current value of any clothing or other personal property damaged or destroyed as a result of battery upon the employee suffered in the course of his/her assigned duties, unless such loss is covered by insurance or reimbursement obtained from other sources. Written

requests for reimbursement may be submitted to the employee's immediate supervisor. Such requests shall be governed by procedures developed by the Board.

- L. Each work site shall, when feasible, notify employees of emergency phone calls immediately upon their receipt, and make reasonable efforts to place other phone messages in an employee's mailbox within thirty (30) minutes of their receipt.
- M. The Board shall include in the District Master Plan for Staff Development components for non-instructional employees designed to improve the competencies of employees. A staff development committee shall be established consisting of representatives of each class of employees. The committee shall elect its own chairperson and shall consider the inservice needs of all non-instructional employees and make recommendations to the Professional Development Coordinator for inclusion in the Master Staff Development Plan.

ARTICLE VI LEAVE

Each employee must, for any absence from his/her work, secure official permission in advance, and no action purporting to grant leave retroactively shall be recognized. Leave for sickness or other emergency which was verbally approved in advance may be deemed to have been granted in advance if the employee makes to his/her principal or other immediate supervisor, at the earliest practicable time on the first day that he/she returns to work after such absence, a proper written report and explanation of the absence.

A. Sick Leave

1. Each member of the non-instructional staff employed on a full-time basis shall be credited with four (4) days of sick leave at the end of the first month of employment and shall thereafter be credited with one additional day of sick leave at the end of each month of service.
2. Sick leave may be taken by any non-instructional employee who is unable to perform his/her duties as such because of his/her own illness, or because of the illness or death of his/her father, mother, brother, sister, husband, wife, child or other close relative, or member of his/her own household, and who consequently has to be absent from his/her work.
3. Sick leave may not be used prior to the time it is earned and credited to the employee.
4. The employee shall be entitled to earn no more than one day of sick leave times the number of months of employment during each year of employment.
5. Sick leave shall be taken only when necessary because of sickness as herein prescribed.
6. A member of the non-instructional staff may transfer sick leave earned as an employee with another Florida school district.
7. Sick leave shall be cumulative from year to year, without limitation on the number of days of sick leave that may accrue to an employee: and provided, further, that at least one-half of such cumulative leave must be earned with this school district.
8. In case of reasonable doubt as to the validity of any sick leave claim, the Superintendent may require a supporting certificate of illness from a licensed physician.
9. Sick Leave Transfer to a Family Member. An employee may transfer earned sick leave to a spouse, sister, brother, parent, child or any designated person who is employed by the District under the provisions of District Policy and related procedures.

B. Personal Leave

Personal leave up to a maximum of six (6) days per fiscal year, with compensation, may be granted by the Superintendent, provided that the use of such leave shall be charged to the individual's currently accrued sick leave, and provided further that such personal leave shall be non-cumulative.

C. Illness-In-Line-Of-Duty-Leave

Any full-time employee shall be entitled to illness-in-line-of-duty leave when she/he has to be absent from her/his duties because of illness from any contagious or infectious disease contracted therein. Any employee requesting such leave shall provide proof, when so requested, that illness was contracted while discharging her/his duties as such employee. Such leave may be authorized for a total of not over ten (10) days during any fiscal year, subject to the provisions of Section 1012.63, F.S.

Where the amount of compensation payable hereunder for injuries, accidents or other disabilities which would entitle the employee to compensation under the provisions of the Florida Worker's Compensation Law, exceeds the amounts payable under said compensation law, payments hereunder shall be made for the difference between the amount paid under said Florida Workers' Compensation Law and the amount otherwise due under the provisions of this section.

D. IN-LINE-OF DUTY temporary duty

1. Any person who is sponsoring or participating in a school-sponsored activity;
2. Any person who is sent to an out-of-county meeting by the Superintendent or another authorized county official, to represent Gadsden District; and
3. Any person who is loaned to another county for special assignment such as evaluations and plant surveys.
4. Any GESPA member, who is an elected voting delegate to the Annual FEA Delegate Assembly, shall be assigned In-Line-of Duty temporary duty for the purpose of attending this meeting. Names of voting delegates shall be submitted to the Deputy Superintendent or his designee annually by the GESPA president in order to secure leave for this purpose.

E. Leave for Jury Duty and/or Court Processes

For court appearances or duty performed, pursuant to court process, by an employee during school work hours, the employee shall receive from the Board full pay, allowances and/or reimbursements as follows:

1. When summoned to appear as a juror, or as a witness (except as a character witness) in any civil or criminal action in which the employee is neither plaintiff nor defendant: full pay, without allowances or reimbursements, with the employee retaining any payments or fees received from the court or other third parties for such appearance; but,
2. When summoned to appear as a defendant or as a witness in any action arising out of and in the course of her/his employment by the Board: full pay, allowances and/or reimbursements as though on "leave in line of duty" with any payments or fees received from the court or other third parties for such appearances to be endorsed to the Board. In all of the above circumstances, when, prior to 11 a.m., the employee is dismissed or excused by the court, the employee shall promptly return to work that day.

F. Military Leave

Military leave shall be granted as required by law or Florida State Board of Education Rules, and may be granted as thereby permitted.

Military Caregiver and Qualifying Contingency Leave. An employee who is a caregiver of a relative who suffers serious injury or illness during active military duty, or who has a qualifying exigency as a result of a family member being on active duty in the National Guard or Reserves in support of a contingency operation, may qualify for category of FMLA leave as described in District Policy.

G. Parental Leave

Any employee or her/his spouse may be granted leave without pay, not to exceed one year in duration, incident to the birth or adoption of a child.

The application for such leave must be accompanied by a licensed physician's certificate attesting to the pregnancy of the applicant or the spouse of the applicant, the probable term thereof and the recommended period of confinement, or, in the case of adoption, by satisfactory evidence of the date custody of the child shall be delivered to the applicant.

Upon the filing of an application for parental leave, the employee and the principal shall, subject to the approval of the Superintendent and the Board, mutually determine the commencement date for such leave, based on evaluation of the capacity of the prospective mother to discharge her duties and/or the expected date of birth of the child or receipt of custody of the child to be adopted, as the case may be, and the leave shall continue for the remainder of the school year unless otherwise requested by the employee and approved by the Board.

H. Outside Employment

Employees who are on Board approved leave of absence shall not accept employment elsewhere unless written approval is granted in advance by the Superintendent of Schools. Acceptance of other employment without such approval shall cancel the leave and may subject the employee to disciplinary action.

I. Vacation Leave; lump sum payment for accrued vacation leave.

1. All personnel employed full-time on a twelve-month basis will be allowed in each fiscal year vacation leave which may be taken at any time during the year as approved by the Superintendent; and in amounts as follows:
 - a. During the first ten (10) years of the employee's full-time service for this School District, twelve (12) days per fiscal year. Such vacation leave may be cumulative up to a maximum of twenty (20) days.
 - b. During and after the eleventh (11th) year of the employee's full-time service for this School District, eighteen (18) days per fiscal year. Such vacation leave, taken together with vacation leave accumulated in previous years, may be cumulative up to a maximum as defined by Florida Statute.
2. Subject to law and applicable rules and regulations, a lump-sum payment for any accrued vacation leave will be made to each employee upon termination of employment or upon retirement, or to employee's beneficiary if service is terminated by death. The amount of such lump-sum payment will be computed by multiplying the daily rate of pay of the employee at the time of such termination, retirement or death by the number of accrued vacation leave days which the employee has at that time, up to a maximum as defined by Florida Statute. In such computation, accrued vacation leave days may be counted whether earned before or after the effective date of this rule.

J. Abandonment of Position

Except in case of extreme emergency (sudden incapacitation, sudden illness, or accident which prevents prior approval for absence), if an UNREPORTED ABSENCE is for three (3) consecutive workdays, the School Board, upon the recommendation of the School Administrator and Superintendent, may consider the employee to have abandoned the position and resigned from the School District.

K. Employees Voluntary Sick Leave Bank

1. **Membership** - Any full-time employee, having been employed by the School Board for at least one (1) year and having at least five (5) days accrued sick leave at the end of the preceding year, may enroll in the Sick Leave Bank by voluntarily contributing one (1) sick leave day to the bank between August 15 and September 15 of any fiscal year. An eligible employee is defined as a person employed in a non-instructional position designated by the School Board as full time. A participating employee shall contribute one (1) sick leave day at the time of enrollment and one (1) additional day each employment year thereafter. Should the Bank need replenishment, an additional day may be assessed of persons desiring to continue participation, with two (2) days maximum contribution per year. An exception to the two (2) day maximum shall be considered in the case where a participating employee is suffering a medical hardship. In this case, employees may contribute additional days over the maximum amount.
A day is defined as the number of hours of work per day shown in the GESPA Agreement.

2. Establishment and Duration - The Sick Leave Bank will not come into existence until at least 150 sick leave days have been contributed and will remain in existence until termination by the Board or it is discontinued because of depletion of sick leave days.
3. Sick Leave Bank Committee - The Sick Leave Bank Committee shall be composed of two (2) employees, two (2) members appointed by the Superintendent and the following ex-officio members: GESPA President and one (1) School Board member. The Committee shall determine how many days, if any, an employee may receive from the Sick Leave Bank. The Committee will develop routine procedures for considering applications for use of the Sick Leave Bank including, but not limited to:
 - a. provision of standard forms for participating in or withdrawal from the Bank by an employee;
 - b. provision for medical documentation of need;
 - c. provision for monitoring eligibility of an employee;
 - d. provision for monitoring of days in the Bank and determination of when a replenishing of the Bank may be needed;
 - e. provision for investigation of possible abuse of the Bank; and
 - f. provision for furnishing the parties with status reports on the condition of the Bank on an annual basis.
4. Changes in Procedures -- Changes in procedures for administration of the Sick Leave Bank will be subject to approval of the Association and the Board's representative.
5. Participation -- Participation in the Sick Leave Bank is voluntary.
6. Utilization of Days -- Use of days from the Bank will be subject to the following conditions:
 - a. The claim must be based on a personal and catastrophic illness, injury, or accident.
 - b. Prior to eligibility, an employee must exhaust all accumulated sick leave and other types of leave granted by the Board related to the accident, illness, or injury.
 - c. An employee may not utilize more than sixty (60) days from the Bank without reapplication to the Committee for a further draw on the Bank. Such reapplication will be subject to all conditions which would apply to an original application.
 - d. The salary of an employee participating in the Sick Leave Bank will be reduced by any benefits drawn from Worker's Compensation.
 - e. An employee otherwise eligible for full disability retirement will not continue to utilize the Sick Leave Bank.
7. Abuse -- Allegations of abuse of the Sick Leave Bank will be investigated by the Committee which will submit a report of its investigation to the Board and the Association including a recommendation for appropriate action, if any. The School Board will consider the report and recommendation prior to taking such action on the matter as it deems proper.

L. Unpaid Leave

Personal leave is that leave granted for non-work related reasons and does not entitle an employee to pay except as is provided in Article IV.

M. Policies and Procedures Governing Unpaid Leave

1. Unpaid Leaves of Ten (10) Days or Less. The immediate supervisor and Superintendent must approve a request for personal leave of ten (10) days or less before it is taken.
2. Unpaid Leaves of More Than Ten (10) Days.
 - a. An unpaid leave of absence for more than ten (10) days may be granted at the discretion of the School Board, upon affirmative recommendation of the Superintendent, provided that a qualified replacement is available. Except under compelling circumstances, such leave shall not be granted to probationary employees.
 - b. Application for such leave must be made at least thirty (30) days prior to its commencement and shall include information regarding the purpose and length of the leave. In the interest of continuity in the instructional program, such leaves shall normally be taken in semester increments.

- c. Leave granted under this section shall be limited to two (2) years within a five-year period with the following exception:
 - An employee who wishes to serve in public office may request an exception of the two (2) year unpaid leave limitation in accordance with the provisions of this section.
 - d. Reasons for such leave shall include personal health problems, including rehabilitation and regeneration. Employees may accept gainful employment during such leave to include, but not be limited to, Peace Corps, religious reasons, VISTA, and work with other government agencies.
 - e. An employee granted a leave under this section shall notify the site administrator in writing of his/her intent to return or seek additional leave as follows:
 - 1. For leaves granted for the first semester, thirty (30) work days prior to the end of the semester; or
 - 2. For leaves granted for the second semester or one school year, no later than March 1
3. **Benefits During Unpaid Leave**
- a. Any employee granted a leave of absence as provided in this article shall be given the opportunity, unless otherwise provided, to continue insurance coverage in existing District programs during the leave, provided the entire premiums (Board and employee contribution) for such insurance programs shall be paid by the employee on a monthly basis in advance of the month due.
 - b. To the extent permitted by the Florida Retirement System, employees shall be given the opportunity to continue retirement programs, provided the employee pays the full cost of such programs. Forms are available from the Florida Retirement System for the employee to purchase such leave time.
4. **Family Medical Leave - Employees requesting unpaid leave for serious personal or family illness are entitled to continued Board contributions to insurance programs as provided for in the Family Medical Leave Act. Employees wishing to receive this benefit must identify their leave request as a "Family Medical Leave" prior to taking the leave and submit a completed "Certification of Physician" form with their leave request. Employees who do not return to work with the District shall be required to repay the Board contributions made during their unpaid leave.**
- A. **Eligibility:**
All full-time employees covered by this agreement who have worked for the Board at least twelve (12) months preceding the start of leave may be entitled to a total of twelve (12) work weeks of unpaid leave during any twelve (12) month period when leave is taken for one or more of the following circumstances:
 - 1. The birth of a son or daughter of an employee and to care for the child.
 - 2. The placement of a son or daughter with an employee for adoption or foster care.
 - 3. To care for the spouse, son, daughter or parent of an employee, if the family member has a serious health condition.
 - 4. The employee is unable to perform the functions of the position because of the educational support personnel's own serious health condition.

**ARTICLE VII
PERFORMANCE APPRAISAL**

The parties recognize that the evaluation of the performance of all employees is the responsibility of the administration. The evaluation process is designed to assess and communicate performance effectiveness, to aid in improving performance of assigned duties, and if necessary, to develop a performance improvement plan to assist in addressing deficiencies for the employee whose performance is not satisfactory. The process is not to be used as a vindictive measure.

- A. An annual performance assessment shall be made of each employee by his or her immediate supervisor or the superintendent's designee. The period covered by the annual evaluation shall coincide with an employee's school year/fiscal year contract.
- B. Within two (2) weeks after the beginning of employment, or as soon thereafter as practicable, each employee shall be given a copy of the non- instructional assessment criteria or the appropriate form to be used. This distribution shall be followed by an explanation and discussion of the assessment process.
- C. The supervisor shall schedule a meeting with the employee to discuss the Annual Performance Assessment no later than fifteen (15) days after the completion of the evaluation period or by June 30, whichever is earlier. Each completed assessment form for the employee and all copies of it shall be dated and signed by the immediate supervisor and the employee, with the employee receiving one copy. The employee's signature indicates only that he/she has read the completed form, and not necessarily that he/she agrees with the assessment. The employee may attach any written comments to any written assessment within ten (10) days of the assessment review meeting.
- D. If the assessment indicates that the employee is not performing in a satisfactory manner, the immediate supervisor or the superintendent's designee shall provide assistance to the employee in correcting the areas of poor performance within a reasonable prescribed period of time.
- E. The process of performance assessments of each employee shall continue throughout the duration of her/his employment, with each assessment subject to amendment whenever such amendment shall, in the opinion of assessor, be justified, and may be based on any information that is available to him/her at the time assessment is made.
- F. "Needs Improvement" or "Unsatisfactory" Evaluations.
 - 1. "Needs Improvement" Evaluation.
 - a. An employee who receives an overall "Needs Improvement" evaluation shall be provided a Professional Development Assistance Form within ten (10) days of such receipt that contains at least the following information:
 - 1. a description of the performance that needs to be improved;
 - 2. the performance improvement desired;
 - 3. assistance to be provided the employee including supervisory feedback, training, etc;
 - 4. length of time within which to achieve the improvement; and
 - 5. possible consequences for failure to improve performance.
 - b. An employee, excluding employees within their first 97 days of employment, shall be provided a total of at least sixty (60) days or until the end of their work year whichever comes first, within which to improve performance to a "Satisfactory" level. The employee's performance shall be reevaluated within ten (10) days of the conclusion of the performance period.
 - c. Annual salary increases shall not be withheld based on a "Needs Improvement" evaluation.
 - 2. "Unsatisfactory" Evaluation.
 - a. An employee who receives an overall "Unsatisfactory" evaluation shall be provided a Professional Development Assistance Form within ten (10) days of such receipt that contains at least the following information:
 - 1. a description of the unsatisfactory performance;
 - 2. the performance improvement desired;
 - 3. assistance to be provided the employee including supervisory feedback, training, etc;
 - 4. length of time within which to achieve the improvement; and possible consequences for failure to improve performance.

- b. An employee shall be provided a total of at least forty (40) days, or until the end of their work year whichever comes first, within which to improve performance to a "Satisfactory" or "Needs Improvement" level. The employee's performance shall be reevaluated within ten (10) days of the conclusion of the performance period.
 1. If, at the end of such period, an employee's performance continues to be evaluated as "Unsatisfactory", the supervisor may provide the employee with up to an additional forty (40) days to improve to a "Satisfactory" or "Needs Improvement" level, or may proceed to terminate the employee's appointment.
 2. If, at the end of such period, an employee's performance is evaluated as "Needs Improvement", the supervisor will continue to evaluate the employee under the procedures in F, 1, above.
3. An employee whose performance is evaluated as "Unsatisfactory" shall not receive a salary increase during the period that such evaluation is in effect. If an employee's evaluation improves to "Satisfactory" or "Needs Improvement" during a period of no more than forty (40) days after the effective date of a salary increase, the employee shall be provided the salary increase on a prorated basis from the date of such evaluation.

**ARTICLE VIII
TRANSFER AND REASSIGNMENT, LAYOFF AND RECALL**

TRANSFER AND REASSIGNMENT

1 Definitions

- A. Reassignments defined – A reassignment is movement of an employee from one position to another at the same work site.
- B. Transfer defined – A transfer is movement of an employee from one work site to another.
- C. Seniority defined – Seniority is defined as the total number of years the employee has been continuously employed by the Gadsden County School Board.
- D. Qualifications: No employee shall be required to re-qualify for a position when seeking a transfer or reassignment to a position of equal qualifications.

2. Voluntary reassignment will be accomplished in the following manner:

- A. Employees desiring reassignment may submit a written request to the facility manager during the vacancy period as posted.
- B. All employees submitting the written request for reassignment within the worksite where a vacancy exists will be interviewed first.
- C. The worksite manager will take the voluntary reassignment request for the position(s) available, and make a final determination among the candidates based on the following:
 1. Qualifications,
 2. Length of service in the district,
 3. Preferences of those requesting voluntary reassignment and,
 4. An interview.
- D. Employees who are reassigned shall retain all experience credit for the purpose of their hourly wage rates and benefits as provided by this contract.

3. Voluntary transfers will be accomplished in the following manner:

- A. Employees desiring voluntary transfer will submit a copy of a transfer form to the employee's immediate supervisor, and the district personnel office, during the vacancy period as posted.

- B. All employees submitting transfer forms shall be interviewed following those employees who submitted reassignment forms.
 - C. The work site manager will take the voluntary transfer list and the list of positions available, making final determination based on the following:
 - 1. Qualifications,
 - 2. Length of service in the district,
 - 3. Preferences of the voluntary transfers and,
 - 4. An interview.
 - D. Employees who are voluntarily transferred shall retain all experience credit for the purpose of their hourly wage rates and benefits as provided by this contract.
 - E. Paraprofessionals who are employed in a Title 1 program and fall under the guidelines of ESEA will be given priority to interview for vacancies to other work sites rather than meet additional requirements placed on Title 1 employees.
4. When involuntary transfer(s) in a school or department is necessary, the following procedure shall be followed:
- A. The Superintendent shall determine the areas of reduction in specific departments.
 - B. Volunteers shall first be considered. Volunteers shall be transferred provided there is a school or program that is entitled to an employee with the volunteer's qualifications and the volunteer is approved by the receiving facility manager.
 - C. When there are not enough volunteers, involuntary transfers may be made. An involuntary transfer list shall be made based on the length of service in the district with the lowest in length of service being transferred first.
 - D. A list of positions with necessary qualifications to fill each position will be made from all school or departments needing additional employees. Said list will be made available to all who are being transferred involuntarily.
 - E. Involuntary transfers will indicate their preference of the available positions.
 - F. The Superintendent will take the involuntary transfer list and the list of positions available, making assignments based on the following:
 - 1. Qualifications,
 - 2. Length of service in the district,
 - 3. Preferences of the involuntary transfers and,
 - 4. An interview.
 - G. In the event that no position exists for which the involuntary transfer is qualified, the employee will be placed in layoff according to Article VIII.
 - H. Employees who are involuntarily transferred shall retain all experience credit for the purpose of their hourly wage rates and benefits as provided by this contract.
5. A volunteer is qualified if:
- A. He/she is currently employed in a position with the same job classification; or
 - B. He/she has met the same requirements as specified on the job description.
6. A hiring freeze shall be in effect within that category while the involuntary transfer process is in progress.

Reduction in Personnel

In the event the School Board determines that the number of employees must be reduced, written notice shall be provided to GESPA. For the purpose of this article, the non-renewal of an annual status employee at the end of his/her contract shall not be deemed a reduction in personnel. The following procedures shall be controlling:

LAYOFFS

1. The School Board shall determine the departments, programs, areas, schools, work locations, and/or classifications in which the reductions or layoffs of employees shall take place.
2. Before laying off permanent status employees, the School Board will place permanent status employees in positions within the same job classification held by annual status employees.
3. The order of layoff of members of the bargaining unit shall be employees having the least amount of experience in the Gadsden County School District within the affected job classifications.

RECALL

1. The School Board shall determine the positions in which recall will be made and the number of employees to be recalled.
2. Employees shall be recalled in-the inverse order of layoff.
3. It shall be the responsibility of the employee to keep the Board informed of a current mailing address where a letter of recall can be sent. Letters of recall will be mailed by certified mail to the employee to the last address provided to the Board. Failure to respond to the letter of recall within ten (10) days after the receipt will be considered a resignation and the employee shall have no further right to recall.
4. If the employee has not been recalled within twelve (12) months, the layoff shall be considered permanent.

ARTICLE IX GENERAL EMPLOYMENT PRACTICES

- A. Notice of all openings and vacancies shall be posted by the Superintendent or his designee for five (work days) days prior to the filling of the vacancy, in the district administration building and shall be transmitted to all work-site supervisors, who shall post the notice at the site. A copy of all vacancies shall be e-mailed or sent to the GESPA President prior to the five day posting notifying GESPA of all vacancies.
- B. For consideration for appointment to a summer employment position, an employee must file with the Superintendent on or before May 1 of each year, a written application on a form to be furnished by the Superintendent. In making assignments of employees to summer positions, the Board will take into consideration relevant factors including but not limited to continuous employment by the Board.
- C. A person employed to fill a full-time position shall be appointed to that position on probationary status for a period of six (6) months. A probationary employee is entitled to all benefits provided a regular employee including the right to become or not to become a member of the union.
- D. Employees may be dismissed from a position in which they hold probationary status at any time without the necessity for the showing of cause.
- E. For the first three years of employment, non-instructional personnel can be non-renewed at the end of a contractual year without specifying cause. After three (3) consecutive years of active employment and a recommendation for the fourth year, non-instructional personnel shall be classified as permanent employees.
- F. A permanent status person promoted within a job class shall serve in the higher classification on probationary status for three (3) months. The employee shall retain permanent status in the lower classification unless dismissed for cause for other than unsatisfactory performance. A permanent status person who voluntarily transfers to another job class shall serve in the new position on probationary status for three (3) months after which he/she will be granted permanent status.
- G. A permanent employee's status shall continue from year to year unless the Superintendent terminates the employee for just cause or the Superintendent reduces the number of employees on a district-wide basis for financial reasons.
- H. In an effort to assure the safety of all students and employees, the Gadsden County School

Board has developed and implemented a Drug-Free Workplace and Drug and Alcohol Testing Program. The Policies and Procedures governing the Drug Free Work place and Drug and Alcohol Testing Program will be strictly adhered to.

- I. Employees under contract who admit they have an alcohol and/or drug problem, or who test positive, will be required to complete a substance abuse rehabilitation program at an authorized rehabilitation center. Accrued sick leave, vacation, short term disability benefits and leave of absence may be used for the period of time the employee is in rehabilitation. The School Board, with the cooperation of the employee, will make a one-time attempt to rehabilitate the employee prior to any job action being taken.

- J. For each classification, job descriptions will be developed and job incumbents will be provided the opportunity to have input into their job descriptions when developed and/or revised. Employees have the right to have their job descriptions reviewed by their manager/director. Job descriptions shall be distributed to all current non-instructional employees for the position to which they are assigned. The description shall include as a minimum:
 1. Job title and Description
 2. Minimum skills and qualifications required
 3. A specific statement of required tasks and responsibilities. Any evaluations of non-instructional employees' work performance shall be based solely upon said job descriptions and in accordance with Article VII – Performance Appraisal.

ARTICLE X EMPLOYEE DISCIPLINE AND PERSONNEL FILES

Provisions of this article shall not pertain to probationary employees.

- A. The Superintendent, acting through his/her designees, may discipline employees for just cause. Just Cause shall be defined as:
 1. The Board or its designees made an effort to discover if, in fact, the employee did violate or disobey a rule or order of management or did commit any of the acts referred to by Section 1012.33, Florida Statutes or violate any provision of the Department of Education Code of Ethics, prior to taking official action or,
 2. The Board or its designees conducted a fair and objective investigation of the facts.
 3. The Board applied its rule and penalties uniformly and without discrimination to all employees.
 4. The employee was given an opportunity to present her/his side prior to official action being taken.
 5. The Board's rule or order that the employee is alleged to have violated was not arbitrary, capricious or discriminatory.
 6. The Board gave the employee forewarning of the consequences or possible consequences if the employee did not obey the rule or order.
 7. When determining the degree of discipline, consideration will be given to the employee's service record and the nature of the offense.
- B. Representation at Investigatory Discussion. When an employee is requested to appear before a site administrator/supervisor for the purpose of discussing matters that could be expected to lead to discipline or dismissal, the employee is entitled to have a representative present, upon request. An employee shall be notified at least forty-eight (48) hours in advance of such meetings, unless the seriousness of the matter dictates a shorter period of twenty-four (24) hours advance notice, and shall be advised of his/her right to have representation at the meeting. This provision shall not apply to meetings related to the employee assessment process described in Article 7 except for meetings that may be held to discuss a Professional Development Assistance Form related to an overall "Unsatisfactory" or "Needs Improvement" evaluation under Section C.
- C. Disciplinary Procedures - Suspension without Pay and Dismissal. When disciplinary action in the form of suspension without pay or dismissal is proposed, an employee shall be provided the procedural safeguards described below. These procedures include providing the employee with a "Predetermination Notice" (Section C 1.), an opportunity for a "Predetermination Conference" (Section C 2.), and a "Notice of Recommended Final Action" (Section C 3.)

1. **Predetermination Notice: Form and Delivery.**
 - a. The employee shall be provided a written "Predetermination Notice" of the proposed action by personal delivery or certified mail, return receipt requested, at least ten (10) days prior to the date the action is to be taken. An employee may be suspended temporarily with pay, however, without such prior notice, until a decision is rendered and effective in the evidentiary hearing described in Section D, below.
 - b. The "Predetermination Notice" shall be signed by the site administrator/supervisor who is authorized by the Superintendent to discipline employees and shall include the following contents:
 1. The disciplinary action proposed and its effective date.
 2. The specific charges or reasons for the action, including identification of any documents and witnesses on which the charges are then known to be based.
 3. A statement advising the employee that he/she may, within five (5) days of receipt of the "Notice," submit a request in writing on a form enclosed with the "Notice" for a "Predetermination Conference" in order to make an oral or written statement, or both, to the Superintendent's designee to refute or explain the charges made against the employee. The "Notice" shall state that failure of the employee to submit the written form requesting a "Conference" within five (5) days constitutes a waiver of his/her rights to such "Conference" and that in the absence of a response, the proposed disciplinary action shall become effective as proposed in the "Notice."
 4. The "Notice" shall give the name and address of the person with whom the request for a "Predetermination Conference" shall be filed. The "Notice" shall advise the employee that the "Conference" will be held prior to the proposed effective date of the action, at a time and place determined by the Superintendent's designee, normally during regular business hours.
 5. A statement that the Superintendent and the Board are sincere in their desire to reduce the risk of error in taking the disciplinary action against the employee and to avoid wrongful damaging of the employee's reputation by untrue or erroneous charges, and therefore, the Superintendent and the Board are sincerely interested in receiving and considering the employee's response.
 6. A statement advising the employee of his/her right to representation at the "Predetermination Conference."
2. **Predetermination Conference.**
 - a. The "Conference" shall be conducted by the Superintendent's designee who shall recommend action to the Board concerning the employee.
 - b. The "Conference" shall be set on at least five (5) days notice, and accommodation shall be made to insure it is conducted at a time and in a manner mutually agreed upon by both parties.
 - c. The person conducting the "Conference" shall convene the "Conference" at the time and place set and shall identify himself/herself, the employee and all other participants, and explain that the purpose of the "Conference" is to hear all sides of the charges so as to protect the employee from erroneous or arbitrary adverse action.
 - d. The "Conference" shall be formal. Its purpose shall be to discuss the basis of the proposed action and to reach a recommendation for final action. The Rules of Evidence shall not apply. The employee and the Board may bring a qualified representative to assist or advise him/her.
 - e. In order to promote an atmosphere conducive to free and open discussion of the charges and proposed disciplinary action, the parties may not cross-examine unwilling persons – managers or employees. The Superintendent's designee is responsible, however, for gathering information relevant to his/her decision and may, therefore, question anyone present in order to gather such information. In this regard, the Superintendent's designee shall ask questions of a party or witness, as requested by either party, in an area that is relevant to the decision.
 - f. The employee shall be permitted to submit relevant information personally and by witness, orally and in writing, with the privilege being reserved by the Superintendent's

- designee to give that information such weight, as he/she deems proper.
- g. At the conclusion of the "Conference," the Superintendent's designee shall inform the employee when he/she will recommend whether to uphold the proposed disciplinary action.
3. **Notice of Final Action.**
 - a. The Superintendent or designee shall notify the employee of his/her decision in writing by personal delivery or by certified mail, return receipt requested. If the decision is to uphold the proposed discipline, the "Notice of Recommended Final Action" must be provided to the employee at least five (5) days prior to the date the discipline is to be effective.
 - b. The "Notice of Recommended Final Action" shall specify the facts relied upon by the Superintendent's designee in reaching his/her decision, and shall refer to the policies, rules, laws or other legal basis on which the action is premised. The "Notice" shall endeavor to place the employee on actual notice of the decision-maker's rationale.
 - c. The "Notice of Recommended Final Action" shall also describe the employee's right to have the decision reviewed through an evidentiary hearing (see Section D, below). If the employee does not request an evidentiary hearing, the recommended final action will become Final Action when acted upon by the School Board. The Board or its designee will issue a Notice of Final Action within 5 working days of Board action.
 4. **Period between Notice of Final Action and Effective Date of Action.** During the period between the issuance of the "Notice of Final Action" and the effective date of any disciplinary action, the employee shall be expected to perform his/her usual duties without disrupting fellow employees, or other persons or the employer's activities. If it is deemed highly desirable or necessary that the employee not continue to perform the same duties in the same location during this period, the Superintendent or designee may temporarily assign the employee to other duties. Alternatively, an employee may be suspended with pay, as provided in Section C, 1.a.
 5. **No Reprisal.** An employee who participates in these disciplinary procedures shall not be subjected to reprisal, interference, or coercion as a result of such participation.
- D. **Post-Determination Hearing.**
1. A permanent employee who is suspended without pay or dismissed and who has participated in a "Predetermination Conference" and received a "Notice of Final Action" as described in Section C, 2 and 3., above, shall be entitled to a *de novo* evidentiary hearing in accordance with the procedures outlined in the Florida Administrative Procedures Act, Chapter 120, Florida Statutes. An employee must elect in writing to proceed with such a hearing within fourteen (14) days of receipt of a "Notice of Final Action" (see Section C. 3. c, above.)
 2. An employee who prevails in a post-determination hearing shall be entitled to back pay, less mitigating earnings; legal interest; other equitable relief, including correction of personnel records; and reasonable attorney fees and costs. The amount of any monetary award for back pay, interest, and attorney fees shall be determined by the Board, in the exercise of its discretion, based upon the evidence submitted.
- E. **Public Reprimand.** An administrator shall not reprimand an employee in the presence of the employee's colleagues, teachers (other than the supervising teachers), or in the presence of students or the parents of such students. When reprimand or criticism is deemed necessary, it shall be made with discretion and out of public view and hearing.
- F. **Personnel Files.**
1. An employee shall have the right to review the contents of all records of the Board pertaining to the employee originating after initial employment and to have a representative of GESPA accompany him/her in such review. Other examination of an employee's file shall be limited to qualified supervisory personnel, except that GESPA representatives, with an employee's permission, may review such files when necessary for contract administration purposes or to provide the employee representation in other administrative or legal proceedings. Each file shall contain a record indicating who has reviewed it, the date reviewed, and the reason for such review.
 2. Material relating to work performance or other matters that may be cause for discipline originating after initial employment must be reduced to writing within 45 days, exclusive of the summer

vacation period, of the school system administration becoming aware of the facts reflected in the material before being placed in an employee's personnel file. The employee shall be given an opportunity to review and sign the material. The employee's signature shall acknowledge that the employee has reviewed the material but shall not be interpreted to indicate his/her agreement with its contents. Complaints against the employee shall be put in writing with names of complainants, administrative action taken, and remedy clearly stated. The employee may respond in writing to any material, including complaints, which response shall be attached to the file copy of the material in question.

3. All recommendations shall be based solely on the contents of the employee's personnel file.

ARTICLE XI INSURANCE

- A. Board shall provide for each employee, without cost to him/her, group term life and dental insurance. The Board will contribute for each employee no less than seventy-five percent (75%) for Capital Health Plan Insurance monthly to be applied toward payment of the single rate premium for Hospital-Medical-Surgical insurance.
- B. The Board during the life of this Agreement may at its sole option increase or decrease any and/or all of the benefits provided under this plan notifying the GESPA of any such increase(s) or decrease(s) at least thirty (30) days in advance.
- C. An insurance committee consisting of 3 members appointed by each bargaining unit and 3 members appointed by the Superintendent shall be established to investigate insurance alternatives and make recommendations to the Board and their respective members. This committee shall convene in January of each year and shall report its findings to each party prior to the regularly scheduled March Board meeting. The committee shall be advisory in nature and devise its own internal working procedure. Should the committee not convene and make recommendations as required, the Board shall proceed, as it deems appropriate in matters relating to its insurance provisions.

**ARTICLE XII
HOURS AND WORKING CONDITIONS**

The employee work year shall be as indicated in the chart below:

CODE	JOB TITLE	STATUS	HRS. PER DAY
	Ass't Secretary	10 Month 195 days	8
*	Ass't Food Service Mg	10 Month	6.5 - 8
*	Bus Driver	10 Month - 180 days	2 - 8
*	Bus Attendants	10 Month - 180 days	2 - 8
	Routing Specialist	12 Month - 240 days	8
	Custodian	12 Month - 240 days	8
	District Receptionist	12 Month - 240 days	8
	District Secretary	10 Month	8
*	Food Service Worker	10 Month - 183 days	2 - 7.5
	Custodial Assistant	11 Month - 214 days	8
	Maintenance Employees	12 Month - 240 days	8
	Ed. Paraprofessional	10 Month - 191 days	7.5
	Warehouse Employees	12 Month - 240 days	8

(*) These positions carry a range of hours as indicated. Hours are designated based on specific position need.

For the 2013-2015 school years, a committee consisting of 3 members appointed by GESPA and 3 members appointed by the Superintendent, shall be established to review working conditions and make recommendations as needed. The committee shall be advisory in nature and shall devise its own internal working procedure. The committee shall convene in October and shall report its findings to the chief negotiators before December 31 each year.

A. **Compensatory Time.** Compensatory time shall be granted when the following provisions are met.

1. **Earning of Compensatory Time.**

- a. Pursuant to the provisions of the Fair Labor Standards Act and pertinent CFR provisions, the Board may choose to offer compensatory time, at a rate of one and one-half hours for each overtime hour worked, in lieu of overtime compensation, for time spent by employees engaging in duties beyond the normal contractual day causing them to work beyond their normal work week (40 hours).
- b. Compensatory time is not actually accrued and available for use until the end of the work week during which the additional hours were performed. Further, while long-term additional duties beyond the normal work weeks may be pre-approved by a supervisor and/or a representative of the Superintendent for administrative convenience, compensatory time for carrying out such long-term, extra duties only accrues and becomes usable on a weekly basis at the end of each work week in which the employee carries out the extra duties extending beyond the normal work week;
- c. Federal law applicable to this bargaining unit's members presently authorized the accrual for compensatory time up to 240 hours; however, the District supervisors shall make every reasonable effort to limit the number of accrued compensatory time hours to 40. Notwithstanding the intention of the parties to manage and restrict compensatory time hours in this manner, employees must either be allowed to continue to accrue compensatory time beyond 40 hours up to the maximum allowable number of 240, or be paid overtime wages at one and one-half times their normal pay rate whenever their supervisors ask or expect them to take additional duties that cause them to have an accrued balance of more than 240 hours of compensatory time, the District must pay appropriate overtime wage compensation for all compensatory hours accrued beyond 240;
- d. The nature and extent of employee assignments beyond the normal workday for

which compensatory time will be granted shall be determined by the site administrator consistent with the provisions of this Contract.

- e. Compensatory time accrual shall apply to activities, such as faculty meetings, bus duty beyond the normal workday, parent-teacher organization meetings, school open houses and other extra, school related activities that require employees to carry out additional duties beyond their normal work day/work weeks.

2. Use of Compensatory Time.

- a. Consistent with the parties' stated goal of restricting the accrual of compensatory time to a maximum of 40 hours, site administrators shall approve all reasonable employee compensatory time leave requests unless doing so would demonstrably create an unavoidable burden upon the function of the site administrator's operation;
- b. The District may, at its discretion, substitute the payment of overtime wages, at a rate of no less than one and one-half times the employee's normal hourly rate, for accrued compensatory time;
- c. Accrued compensatory time shall remain available for the employee's future use and cannot be forfeited or otherwise determined to have lapsed;
- d. Within the first 30 days of the employee contract year, each site administrator shall provide to employees at the site a copy of the plan for implementing compensatory time at that site that is consistent with the provisions of this section.
- e. Upon an employee's termination, resignation, retirement or separation from employment for any reason, accrued compensatory time shall be converted to into overtime wages and paid to the employee at a rate of not less than one and one-half times the regular rate of compensation.

B. An employee shall be given written notice of his/her employment status for the forthcoming school year/fiscal year no later than the final day of the employee's school year/fiscal year contract. In the event changes in an employee's appointment are proposed, the employee affected shall be notified promptly in writing. The employer reserves the right to adjust hours of work to meet program needs.

C. Work Break and Lunch Period.

1. Work Break. Employees shall be granted one fifteen (15) minute break near the middle of each four (4) consecutive hour work period. Unused work breaks shall not be accumulated nor shall work breaks be scheduled at the beginning or end of a work shift.
2. Lunch Period. An unpaid duty-free lunch period of at least thirty (30) minutes shall be provided for any employee scheduled to work more than four (4) consecutive hours.

D. Cafeteria workers and assistant managers who were certified by the Florida School Food Service Association during the prior school year shall be paid \$150.00 bonus in August of the new school year, provided they are reemployed and included on the current membership roster of the Florida School Food Service Association.

1. One lunch is provided for school food service employees for 180 school days. One breakfast is provided for school food service employees who work in the breakfast program.
2. The School Board will provide three uniforms for all cafeteria employees.

E. Transportation Employees

1. Bus drivers shall be paid for actual time worked.
 - a. All bus drivers will be hired paid a daily for a minimum of four (4) hours which shall include one (1) additional hour for related duties. In the event the actual driving time exceeds three (3) hours plus one (1) hour for related duties, the driver's salary shall be based on actual driving time plus one (1) hour for related duties.
 - b. Definitions
 1. "Driving time" is defined as that time necessary to drive a school bus from a central storage location or residence to the first student pick-up of the route and from the last drop-off to the appropriate parking location.

2. "Related duties" is defined as any duty assigned or required that does not fall under the definition of driving time.
 3. "Reposition" is movement of a bus driver from one route to another during the school year or during rerouting in the summer months.
 4. "Medically complex children" are children who are health impaired that have a physical condition that is chronic in nature.
2. Days and hours of other transportation employees will be recommended by the Supervisor of Transportation.
 3. Field Trip Procedures
 - a. Employees may be employed in addition to their regular duties to drive school buses for field trips and other extracurricular activities, providing they hold the proper license. Regular bus drivers will be paid at a rate of \$9.00 per hour, if paid from school internal accounts, and \$15.00 per hour for all grants, but not less than school internal accounts rate and substitute drivers will be paid at a substitute rate for field trips and extracurricular activities.
 - b. Bus drivers wishing to drive for field trips and other extracurricular activities may be considered by completing a request to be placed on a list for field trips or other extracurricular activities. Bus drivers who request that their names be placed upon such a list will be selected to drive in order of seniority. Each driver on the list will be offered an opportunity to drive for field trips or extracurricular activities before repeat drivers are offered additional trips.
 - c. There will be two (2) documented attempts over a period of two (2) days to contact a driver. If an answering machine is contacted, a message will be left to call the Transportation office. In the event of less than two days notice of a field trip is given, management will use the first available driver according to the seniority list. Drivers who cannot be contacted because of the short notice will not lose their regular rotation.

In the event of a short notice (two hours prior to the trip) the next eligible driver may reject without losing their position on the roster. Except in cases of emergency, in the event a bus driver fails to show for a scheduled field trip, he/she shall forfeit his/her position on that field trip roster for one rotation. Operators who fail to report for assigned trips or who regularly reject trips without legitimate reasons shall be counseled concerning whether they wish to remain on the list. Continuation of either practice shall cause an operator to be deleted from the list. In addition they will not be allowed to make up the trip they failed to show for.

- d. Management has the right to pass over drivers that would earn overtime if assigned a field trip at that time. Drivers passed over will not lose their regular rotation.
 - e. All trips assigned for the previous month will be posted in the Transportation Department by the tenth of the month. Postings will show persons assigned, hours, dates and number of trips taken.
 - f. When a driver's turn for a field trip occurs ~~in~~ during regular working hours, a substitute must be placed on that route. If the regular driver is out past midnight, the substitute is to return for the A.M. route. The driver is to report for the P.M. route.
 - g. Trips are to be issued by geographic area unless other wise requested.
 - a. Work in geographic area
 - b. Work district wide
4. Transportation positions available for summer employment for bus drivers shall be filled as follows:
 - a. Available positions shall be posted at each work site as soon as practical prior to the beginning of summer for bus drivers.
 - b. Applicants from within the school system shall be afforded the first opportunity to apply for the available positions.
 - c. Seniority among current employees shall be the determining criteria for the filling of the available positions. If a driver is assigned a position and a grant position later becomes available a driver may apply in writing for the posted grant position.
 - d. Management reserves the right to assign drivers the routes involving medically complex children without regard to seniority. Medically complex children are defined as children who are health impaired children that have a physical condition which is chronic in nature. Criteria for selection of such drivers shall be experience transporting medically complex

- children and/or special training relating to providing services to medically complex children.
5. Repositioning of drivers:
 - a. Employees desiring to reposition may submit a written request to the Supervisor of Transportation when an open route becomes available.
 - b. The Supervisor of Transportation will make a determination of the repositioning of drivers based on the following:
 1. qualifications
 2. length of service to the district as a bus driver
 6. Bus drivers who serve as Lead Drivers will be paid a ten percent (10%) supplement above the salary to which they are otherwise entitled.
- F. The Association and the employer will work collaboratively to comply with any Federal or State law that has an adverse impact on any bargaining unit member. A committee consisting of three members appointed by the bargaining unit and three members appointed by the Superintendent shall be established to work collaboratively to develop a district wide plan to develop implementation and guideline procedures relating to any federal or state law. This committee shall convene and shall report its findings to the School Board at a board meeting. ~~The committee shall be advisory in nature and devise its own internal working procedure. Shall the committee not convene and make its recommendations as required, the Board shall proceed as it deems appropriate in contractual matters that are mandatory subjects of bargaining in accordance with Florida Statute 447.~~

ARTICLE XIII TERMINAL PAY

- A. All payments made pursuant to this Article shall be subject to law and rules and regulations of the Florida State Board of Education.
- B. Terminal pay for accumulated sick leave will, except as hereinafter otherwise indicated, be provided to all full-time employees at resignation without retirement, at normal retirement, or to the beneficiary if such service is terminated by death. The sick leave days used in calculating the amount of such terminal pay shall not include any such days earned otherwise than in full-time service of this School District. Such terminal pay shall not exceed an amount determined as follows:
 1. For the individual herself/himself, upon separation from such service by resignation without retirement, PROVIDED that he/she must then have been in the full-time creditable service of this School District for at least twenty (20) years: the daily rate of pay of the individual at that time multiplied by one hundred (100) percent times the number of days of accumulated sick leave.
 2. For the individual herself/himself, upon normal retirement, PROVIDED that he/she must then have been in the full-time creditable service of this School District for at least ten (10) creditable years, a sum determined by multiplying the individual's then current average daily rate of pay by her/his number of days of accumulated sick leave, times a percentage figure depending on her/his number of years of such service, as hereinafter indicated:
 - After the 10th year 50%
 - After the 11th year 50%
 - After the 12th year 50%
 - After the 13th year 65%
 - After the 14th year 70%
 - After the 15th year 75%
 - After the 16th year 80%
 - After the 17th year 85%
 - After the 18th year 90%
 - After the 19th year 95%
 - After the 20th year 100%
 3. For the beneficiary, upon the death of the individual in the service of this School District, a sum determined by multiplying the decedent's then current average daily rate of pay by her/his number of days of accumulated sick leave, times a percentage figure depending on her/his number of years of such service, as hereinafter indicated:
 - During the first 3 years 35%

- During the next 3 years 40%
- During the next 3 years 45%
- During the next 3 years 50%
- During the 13th year 60%
- During the 14th year 65%
- During the 15th year 70%
- During the 16th year 75%
- During the 17th year 80%
- During the 18th year 85%
- During the 19th year 90%
- During the 20th year 95%
- During and after the 21st year 100%

Such terminal pay, when paid upon resignation without retirement, or upon normal retirement, shall be paid only where the individual's resignation or retirement is concurrent in time with her/his separation from the full-time service of this School District, except those employees enrolled in DROP, and then only if he/she is resigning or retiring under favorable circumstances, and not, for example, if the individual is being or has been dismissed by the Board, or if proceedings for such dismissal are pending. Further, such payment shall not be made if, within three (3) calendar years preceding the individual's separation from the full-time service of this School District, the individual has or shall have been convicted, under the laws of the United States of America or any State thereof, of a felony. The plea of guilty in any court, or the decision of guilty by any court, or the forfeiture of a bond in any court of law, or the written acknowledgment of having so committed any such offense, duly witnessed and made to the Superintendent or his duly appointed representative or the School Board, shall, for the purpose of this Article, have the same effect as that of a conviction of the offense.

- C. "Normal retirement," is defined as having 10 years of creditable service and age 62; or 30 years of creditable service regardless of age (this can include credit for up to 4 years of military service). For those employees who elect to participate in DROP, compensation will be disbursed according to School Board Policy.
- D. Terminal pay for accumulated sick leave paid to any person pursuant to this Article XIII shall totally replace and be in lieu of any and all payments to which the recipient might otherwise be entitled pursuant to any rule or other provision by the Board relating to terminal pay for accumulated sick leave.

ARTICLE XIV PROFESSIONAL COMPENSATION

The basic salaries of employees covered by this Agreement shall be set forth in Appendix A of this Agreement. Salaries shall be paid to the employee on a monthly basis.

- A. Classroom Coverage. An employee may be placed in charge of a classroom under the following circumstances:
 1. An employee may be assigned to a classroom for up to two hours when the unanticipated absence of a certified teacher requires such classroom coverage. If an employee is assigned to provide such coverage for more than two hours during a day, the site administrator shall compensate the employee for the total hours worked during the day in this capacity under the provisions of paragraph 2 below. In circumstances of unanticipated absence that extend beyond two hours, site administrators shall, consistent with other staffing needs, assign one employee to provide coverage during the entire period rather than two or more employees at various times throughout the day. Site administrators shall, where possible, assign for this purpose only those employees who have indicated an interest in receiving such assignments.
 2. When a teacher notifies a site administrator that s/he is sick, going to be on personal leave, or on In-Line-of Duty temporary duty, an employee may be assigned as a substitute teacher. Administrators shall, consistent with other staffing needs, assign one employee to provide coverage during the entire period of absence rather than two or more employees at various times throughout the period. Site administrators shall, where possible, assign for this purpose only those employees who have indicated an interest in receiving such assignments. If the employee is assigned to provide such coverage for more than two hours during a day, the employee will be paid one and one-half times their regular hourly rate

of pay or at the current substitute teacher rate, whichever is greater, for the total time worked as a substitute, including any time worked during the day in the status described in paragraph A above.

- B. **Automobile Allowance:** An employee covered by this Contract who uses his/her automobile for School Board business shall be compensated for such travel at the current rate established by the Board. Such mileage reimbursement shall not include routine travel to or from the employee's home and an assigned work location. In order to receive mileage reimbursement, the employee must complete the proper forms and have the proper authorization as provided in Board policy.
- C. **Employees who are required to be on call District-wide and carry an emergency phone that significantly restricts their freedom of movement and may necessitate their returning to the work site may use their assigned county vehicle to travel between their home and regular work site as well as to travel to the site of any emergency during the days that they are assigned such district-wide on-call assignment.**
- D. **Employees who are required to participate in Staff Development outside their regular workday will be compensated at their hourly rate of pay, including overtime where applicable.**
- E. **Employment after retirement – Beginning July 1, 2008 all retirees who remain unemployed for the appropriate time as defined by law and are reemployed with the School Board to appropriate positions as defined by F.S. 121.09 (9) (b) (3) will be placed on the salary schedule at Step 0 for their appropriate job assignment. Retirees will have the ability to move through normal step progressions for each year of service. Retirees who return to service with the School Board will remain on annual contract status until their relationship with the district is severed.**

DRAFT

**ARTICLE XV
AMENDMENT AND DURATION**

A. Entire Agreement.

1. The parties acknowledge that during the negotiations resulting in this Contract, each had the unlimited right and opportunity to make demands and proposals with respect to any and all subjects or matters not removed by law from the area of collective bargaining and that the understandings and agreements arrived at by the parties after exercise of that right and opportunity are set forth in this Contract. This Contract constitutes the entire agreement between the parties and concludes collective bargaining for its term, subject only to a mutual agreement by the parties to modify the Contract. Such changes shall be reduced to writing, ratified and signed by the parties, and shall become an amendment to this Contract.
2. The Board and GESPA each voluntarily and unqualifiedly waive the right, and each agrees that the other shall not be obligated, to bargain collectively with respect to any subject or matter not specifically referred to or covered in this Contract, even though such subject or matter may not have been within the knowledge or contemplation of either or both of the parties at the time they negotiated or signed this Contract. As an exception to this provision, the parties will enter into negotiations that are necessary to address changes in terms and conditions of employment mandated by State or federal legislation.

B. If a provision of this Contract is declared illegal or invalid by a court of competent jurisdiction, or rendered invalid by reason of subsequently enacted legislation, such action shall not invalidate the remaining provisions. In the event of such occurrence, the parties to enter into immediate negotiations for the purpose of arriving at a mutually satisfactory replacement for the part declared illegal or invalid.

C. This Contract shall be effective on the date of its ratification by both parties and shall remain in full force and effect through June 30, 2015~~2017~~. New provisions shall be effective on the date of ratification unless a provision provides otherwise by its terms. ~~Renegotiations for this multi-year contract shall begin by mutual agreement of both parties.~~ **Language may be reopened during the 2016-2017 school year, however, salary is not eligible to be reopened until negotiations begin for the 2017-2018 school year.**

For the GESPA

For the District School Board of Gadsden

Chief Negotiator

Chief Negotiator

President

Superintendent

Team Member

Chairman

Team Member

Team Member

Team Member

Team Member

Date

Date

**APPENDIX A-1
GUIDE TO POSITIONS FOR APPENDIX A:
NON-INSTRUCTIONAL SALARY SCHEDULE,
DISTRICT/SCHOOL LEVEL, 2013-2015**

PAY GRADE 1:	Educational Aide, Clerical Assistant, Media Assistant, Parent Liaison, ESE Self Help Assistant-No College
PAY GRADE 2:	Educational Paraprofessional, Clerical Assistant, Media Assistant -AA Degree or Equiv.
PAY GRADE 3:	Educational Paraprofessional, Clerical Assistant, Media Assistant -Bachelors Degree
PAY GRADE 4:	Custodial Assistant, Bus Attendant
PAY GRADE 5:	Lead Custodian, Mechanic I, Warehouse Worker, Maintenance Assistant
PAY GRADE 6:	Bus Driver
PAY GRADE 7:	Cafeteria Worker
PAY GRADE 8:	Assistant Cafeteria Manager
PAY GRADE 9:	Receptionist-Xerox, Assistant Secretary
PAY GRADE 10:	Secretary I
PAY GRADE 11:	Secretary II
PAY GRADE 12:	Routing, Parts & Inventory Specialist, Maintenance Worker
PAY GRADE 13:	Parts Manager, Mechanic II,
PAY GRADE 14:	Audio Visual Equip. Technician, Boiler Mechanic, Electrician, Plumber, AC/Refrig.-Mechanic, Fire & Safety Inspector, Head Mechanic, Carpenter
PAY GRADE 15:	Lead Plumbing/Gas Mechanic, Lead Electrician, Lead HVAC Refrigeration Mechanic, Lead Boiler Mechanic and Lead Carpenter

Salaries are annual amounts based on the number of days indicated. Positions requiring less work days than those shown will be paid based on the salary rate for the classification times the number of days employed during the regular employment period.

Salaries for food service employees are based on 7.5 hours per day. Rates for food service employees who are hired to work less than 7.5 hours per day shall be determined by dividing the applicable annual rate by 183 days and by 7.5 hours per day, then multiplying the hourly rate times the hours and days to be worked. Hours worked by school food service employees shall be at the discretion of the School Food Service Supervisor.

Cafeteria workers and assistant managers who were certified by the Florida School Food Service Association during the prior school year shall be paid \$150.00 bonus in August of the new school year, provided they are reemployed and included on the current membership roster of the Florida School Food Service Association.

Lunch is provided for school food service employees for 180 school days. One breakfast is provided for school food service employees who work in the breakfast program.

Non-instructional Personnel will receive their step increases based upon completed years of experience and One classification, as verified by the District, each year beginning July 1 as reflected in the salary schedule in Appendix A.

The Superintendent may recommend that a new employee be credited with a maximum of five years of previous experience, based upon the individual's job training and/or knowledge of the position for which employed. The Superintendent may recommend that an employee be placed in a lower step than to which he/she might normally be placed, or held at the salary paid for the previous year, based upon limited experience and/or failure to perform his/her duties in a satisfactory manner.

APPENDIX A

**NON-INSTRUCTIONAL SALARY SCHEDULE
DISTRICT/SCHOOL-LEVEL
2013-2015**

	TCHRAID E	TCHRAID E	TCHRAID E	OTHTRA NS	CSTODIA N	DRIVERS	FOODPR EP	FOODSUP V	RECPTIO N	SECRETAR Y	SECRETAR Y	OTHMAI NT	MECHAN IC	TECHNIC N	OTHMA INT
PAYGRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Step															
0	15,967	16,762	17,823	16,498	19,521	10,397	13423	14537	22,332	23,128	23,658	22,597	26,841	27,902	32,876
1	16,126	16,922	17,983	16,656	19,691	10,582	13535	14649	22,555	23,361	23,924	22,958	27,265	28,380	33,905
2	16,285	17,080	18,141	16,816	19,860	10,769	13647	14760	22,777	23,594	24,189	23,318	27,689	28,856	34,935
3	16,444	17,240	18,301	16,974	20,029	10,954	13758	14872	23,000	23,828	24,454	23,680	28,114	29,334	35,965
4	16,604	17,399	18,460	17,134	20,199	11,139	13869	14984	23,223	24,061	24,719	24,040	28,538	29,811	36,993
5	16,762	17,528	18,619	17,293	20,369	11,325	13981	15095	23,446	24,295	24,985	24,401	28,963	30,289	38,023
6	16,922	17,717	18,778	17,452	20,539	11,511	14092	15206	23,668	24,528	25,249	24,761	29,387	30,766	39,052
7	17,080	17,887	18,938	17,611	20,709	11,697	14203	15317	23,892	24,761	25,515	25,122	29,811	31,244	40,082
8	17,240	18,035	19,096	17,771	20,878	11,882	14315	15429	24,114	24,995	25,780	25,483	30,236	31,721	41,112
9	17,399	18,195	19,256	17,929	21,048	12,067	14426	15550	24,337	25,228	26,046	25,844	30,660	32,199	42,141
10	17,558	18,354	19,414	18,089	21,218	12,254	14537	15651	24,560	25,462	26,310	26,204	31,084	32,676	43,171
11	17,717	18,513	19,574	18,247	21,388	12,439	14649	15763	24,783	25,695	26,576	26,565	31,509	33,154	44,200
12	17,877	18,672	19,733	18,407	21,558	12,625	14760	15874	25,005	25,928	26,841	26,925	31,933	33,631	45,230
13	18,035	18,831	19,892	18,566	21,727	12,810	14872	15985	25,228	26,162	27,107	27,287	32,357	34,108	46,260
14	18,195	18,990	20,051	18,725	21,897	12,997	14984	16098	25,451	26,395	27,371	27,647	32,782	34,585	47,338
15	18,354	19,150	20,211	18,884	22,067	13,182	15095	16209	25,674	26,629	27,637	28,008	33,206	35,063	48,318
16	18,513	19,308	20,369	19,044	22,237	13,367	15206	16320	25,896	26,862	27,902	28,368	33,631	35,540	49,348
17	18,672	19,468	20,794	19,414	22,703	13,553	15317	16431	26,523	27,095	28,167	29,175	34,055	36,495	50,398

Lead worker as indicated on the Guide to Positions for Appendix A will be paid ten percent (10%) above the salary to which they are otherwise entitled.

**APPENDIX A
NON-INSTRUCTIONAL SALARY SCHEDULE
DISTRICT/SCHOOL-LEVEL
2015-2017**

	TCHRAIDE	TCHRAIDE	TCHRAIDE	OTH TRANS	CUSTODIAN	DRIVERS	FOOD PREP	FOOD SUPV	RECEPTION	SECRETARY	SECRETARY	OTH MAINT	MECHANIC	TECHNICIAN	OTHR MAINT
PAYGRADE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
STEP															
0	16446	17265	18358	16993	20107	10709	13826	14973	23002	23822	24368	23275	27646	28739	33862
1	16610	17430	18522	17156	20282	10899	13941	15088	23232	24062	24642	23647	28083	29231	34922
2	16774	17592	18685	17320	20456	11092	14056	15203	23460	24302	24915	24018	28520	29722	35983
3	16937	17757	18850	17483	20630	11283	14171	15318	23690	24543	25188	24390	28957	30214	37044
4	17102	17921	19014	17648	20805	11473	14285	15434	23920	24783	25461	24761	29394	30705	38103
5	17265	18054	19178	17812	20980	11665	14400	15548	24149	25024	25735	25133	29832	31198	39164
6	17430	18249	19341	17976	21155	11856	14515	15662	24378	25264	26006	25504	30269	31689	40224
7	17592	18424	19506	18139	21330	12048	14629	15777	24609	25504	26280	25876	30705	32181	41284
8	17757	18576	19669	18304	21504	12238	14744	15892	24837	25745	26553	26247	31143	32673	42345
9	17921	18741	19834	18467	21679	12429	14859	16017	25067	25985	26827	26619	31580	33165	43405
10	18085	18905	19996	18632	21855	12622	14973	16121	25297	26226	27099	26990	32017	33656	44466
11	18249	19068	20161	18794	22030	12812	15088	16236	25526	26466	27373	27362	32454	34149	45526
12	18413	19232	20325	18959	22205	13004	15203	16350	25755	26706	27646	27733	32891	34640	46587
13	18576	19396	20489	19123	22379	13194	15318	16465	25985	26947	27920	28106	33328	35131	47648
14	18741	19560	20653	19287	22554	13387	15434	16581	26215	27187	28192	28476	33765	35623	48758
15	18905	19725	20817	19451	22729	13577	15548	16695	26444	27428	28466	28848	34202	36115	49768
16	19068	19887	20980	19615	22904	13768	15662	16810	26673	27668	28739	29219	34640	36606	50828
17	19232	20052	21418	19996	23384	13960	15777	16924	27319	27908	29012	30050	35077	37590	51910